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*Counsel for Nobuaki Kobayashi, in his capacity  
as the Bankruptcy Trustee and Foreign Representative  
of MtGox Co., Ltd., a/k/a MtGox KK*

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF TEXAS  
DALLAS DIVISION**

In re:

MtGox Co., Ltd. (a/k/a MtGox KK),

Debtor in a Foreign Proceeding.

Chapter 15

Case No. 14-31229-sgj-15

**NOTICE OF FILING OF  
PROOF OF CLAIM DOCUMENTS IN JAPANESE BANKRUPTCY PROCEEDING**

Nobuaki Kobayashi, in his capacity as bankruptcy trustee and foreign representative of MtGox Co., Ltd., a/k/a MtGox KK (the “Debtor”), by and through his United States attorneys, Brown Rudnick LLP and Gardere Wynne Sewell LLP, hereby submits the attached documents

(the “Proof of Claim Documents”) that were distributed at the third meeting of creditors held on April 22, 2015 in Tokyo, Japan, in connection with the Debtor’s Japanese bankruptcy proceeding. The Proof of Claim Documents consist of the following:

- The Bankruptcy Trustee’s Third Report to Creditors, a copy of which is attached hereto as **Exhibit A**;
- Notice of Commencement of Filing of Bankruptcy Claims by MTGOX Bitcoin Exchange Users, a copy of which is attached hereto as **Exhibit B**;
- Notice Regarding Filing of Bankruptcy Claims by Bankruptcy Creditors Other Than Users, a copy of which is attached hereto as **Exhibit C**;
- FAQs Regarding Filing of Bankruptcy Claims by MTGOX Bitcoin Exchange Users, a copy of which is attached hereto as **Exhibit D**; and
- A Sample Proof of Claim Form, a copy of which is attached hereto as **Exhibit E**.

The Proof of Claim Documents, *inter alia*, provide information with respect to the procedures for filing proofs of claim in the Debtor’s bankruptcy proceeding in Japan and are also available on the MtGox website located at <https://www.mtgox.com>.

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Dated: April 22, 2015  
Dallas, Texas

Respectfully submitted,

**GARDERE WYNNE SEWELL LLP**

/s/ Thomas Scannell

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# **EXHIBIT A**

東京地方裁判所平成 26 年（フ）第 3830 号

破産者 株式会社 MTGOX

## 報告書

平成 27 年 4 月 22 日

東京地方裁判所民事第 20 部合議係 御中

破産者 株式会社 MTGOX

破産管財人 弁護士 小林 信 明

### 第 1 破産財団の経過及び現状

#### 1 破産財団の現状

本報告書作成時までの調査による破産財団の状況は、財産目録及び貸借対照表記載のとおりであり、平成 27 年 4 月 21 日現在、管財人が確保している預金残高は 1,375,885,620 円であり、第 2 回債権者集会時から約 60,000,000 円増加した。

ただし、BTC の保有状況等に関する調査中であるため、当該目録及び貸借対照表には、破産者の保有する BTC 及び破産債権たる BTC 返還請求権は記載していない。

#### 2 破産財団の経過

第 2 回破産債権者集会から現在までの破産財団の経過について主たる事項は以下のとおりである。

##### (1) 主たる資産回収

当職は、第 2 回破産債権者集会から現在までに、財産目録記載 6「他社預け金」に関し、日本国外の支払サービスプロバイダー 1 社から預け金 35,335,242 円を回収した。また、財産目録記載 5「預け金」のうち合計 97,486,771 円を回収した。

当職は、引き続き、残る他社預け金の回収や、その他可能な資産回収に努めている。

##### (2) BTC 管理状況

当職は、第 2 回破産債権者集会までに 202,149.2273849BTC を確保していたが、その後引き続き MTGOX の保有するアドレスを調査して、随時、残存する BTC を当職が秘密鍵を管理するアドレスに移動した。これにより、平成 27 年 4 月 13 日時点で、破産財団で管理する BTC は 202,159.34061488 BTC となっている。当職は、現在も引き続き破産者のデータ上残存する BTC の有無を調査しており、かかる BTC が発見され次第当職が管理するアドレスに移動させて管理する予定である。

## 第2 破産債権届出の受付開始

### 1 オンラインによる破産債権届出

破産債権の届出は、書面でなされることが原則であるが、本破産手続は、全世界百数十カ国に10万人以上の債権者がおり、全債権者が書面による破産債権届出をする場合、書面の送付や受領、書面の管理等の事務処理が極めて困難となり、多大な時間と費用を要することで破産手続の進捗に重大な支障が生ずることが予想された。したがって、当職は、破産手続の円滑な進行と全破産債権者の利益のため、東京地方裁判所と協議をしつつ、デロイトトーマツコンサルティング合同会社の協力を得て、破産債権の届出等をオンライン上で行うことができるシステム（以下「本システム」といいます。）を開発した。本システムによる破産債権の届出をする場合、破産債権者が実際に書面を破産管財人に郵送する手続は不要であり、また、本システムを通じて本破産手続に関する情報を把握できるなど、書面による破産債権の届出に比して、破産債権者の負担が大幅に軽くなると考えられる。

当職は、平成27年4月22日より、<https://claims.mtgox.com>において本システムを公開しており、破産者が運営していたBTC取引所のユーザーである破産債権者（以下「ユーザー債権者」といいます。）のうち以下の①～③の要件を満たす者について、本システムを利用したオンライン上での破産債権の届出が原則可能となっている。

- ① 破産者が運営していたBTC取引所に登録されているユーザーネーム又は、メールアドレスとパスワードを把握していること
- ② 破産者が運営していたBTC取引所に登録されていたメールアドレスを使えること
- ③ 一定の同意事項に同意すること

### 2 Kraken のシステムによる破産債権届出

当職は、本システムの開発に当たって、支援企業であるPayward, Inc（以下「Payward」という。）グループの支援も受けており、本システムとPaywardが運営するKraken取引所のシステムを連動させることで、ユーザー債権者のうちKraken取引所のユーザーに該当する破産債権者が、Krakenのシステムを通じた破産債権の届出をすることが可能となっている。

当職は、下記第6のとおり、BTCを配布する方法による配当を行うか検討しているが、仮にBTCを配布する方法による配当を行う場合、Paywardの協力が必要であるため、Kraken取引所のユーザーに限り、BTCを配布する方法による配当を行う所存である。

### 3 書面による破産債権届出

一方で、本システムの利用に必要な要件を満たさず、本システムを利用することのできないユーザー債権者も存在すると考えられるが、本システムを利用せず、破産管

財人が指定する破産債権届出書の書式に記入し、破産管財人室に郵送する方法による破産債権の届出も受け付けており、ユーザー債権者は本システムを利用しない方法による破産債権の届出も可能である。

また、ユーザー債権者ではない破産債権者に対しては破産債権届出書の書式を郵送する予定であり、ユーザー債権者ではない破産債権者は、当該書式に記入し、破産管財人室に郵送する方法による破産債権の届出をすることが可能である。

### 第3 BTC 消失経緯等調査

当職は、破産者における BTC 及び法定通貨の消失の有無・経緯等に関し、有限責任監査法人トーマツ、及び税理士法人レクス会計事務所に委嘱し、かつ支援企業である Payward グループの協力も得ながら、調査を進めている。

また、当職は、警視庁の捜査協力要請に対し、可能な協力を行っている。かかる警察捜査との関係でも、捜査又は調査に関する情報（破産者の管理していたアドレスの公表も含む。）については、慎重に取り扱う必要が生じている。

### 第4 関連会社

破産者は、複数の関連会社（親会社等）が存し、以下の会社等に対する貸付金等を有するため、その回収に努めている。

#### 1 (株)TIBANNE

破産者は、破産者の親会社である(株)TIBANNE に対し、772,791,001 円（平成 26 年 4 月 24 日現在の破産者決算資料に基づく金額）の貸付金を有すると認識しているため、当職は、(株)TIBANNE に対し、その返済を請求してきた。しかしながら、(株)TIBANNE より返済がなされることはなかった。

そこで、当職は、平成 27 年 1 月 29 日、(株)TIBANNE に対して破産手続開始の申立てを行い、その結果、同月 30 日に(株)TIBANNE の破産手続が開始されることとなった（東京地方裁判所平成 27 年(ワ)第 585 号）。今後は、(株)TIBANNE の破産手続内において、破産債権届出書を提出し、適切な債権回収を試みる所存である。

#### 2 (株)Shade3D

破産者は、(株)TIBANNE の子会社である(株)Shade3D に対し、338,139,321 円（平成 26 年 4 月 24 日現在の破産者決算資料に基づく金額）の貸付金を有するので、当職は、(株)Shade3D に対し、その返済を請求し、その返済について引き続き交渉をしている。当職は、(株)Shade3D による任意の弁済が見込めない場合、必要な法的措置を講じることも検討する予定である。

#### 3 (株)Bitcoin. Cafe

破産者は、(株) Bitcoin. Cafe の破産手続（東京地方裁判所平成 26 年(ワ)第 5603 号）において、破産債権（60,000,000 円の貸付金及び未収利息）の届出を行ったが、(株)Bitcoin. Cafe の債権者のうち 1 名から、その全額について異議が述べられたため、平成 26 年 11 月、東京地方裁判所に対し、当該債権者を相手方として、破産債権査定申立てを行った。

そして、平成 27 年 2 月 12 日、東京地方裁判所より、当職の届け出た破産債権の額を届出のとおりと査定する旨の決定を得たが、同年 3 月 11 日、上記債権者から破産債権査定異議の訴えがなされ、現在東京地方裁判所において破産債権査定異議請求事件（平成 27 年（ワ）第 6570 号）が係属している。

#### 4 カルプレス・マルク・マリ・ロベート

破産者は、破産者の代表取締役であるカルプレス・マルク・マリ・ロベートに対し、136,175,781 円（平成 26 年 4 月 24 日現在の破産者決算資料に基づく金額）の貸付金を有するので、当職は、同人に対し、その返済を請求し、引き続き交渉をしている。しかしながら、同人から、現在までに、返済計画等は提示されておらず、当職は、同人による任意の弁済が見込めない場合、必要な法的措置を講じることも検討する予定である。

#### 第 5 破産法 177 条第 1 項の規定による保全処分又は第 178 条第 1 項に規定する役員責任査定決定を必要とする事情の有無

破産法 177 条第 1 項の規定による保全処分又は第 178 条第 1 項に規定する役員責任査定決定を必要とする事情の有無については、上述第 3 の調査と並行し引き続き調査を要する。

#### 第 6 破産手続進行に関する事項

##### 1 配当の見込み等

現時点で、配当見込、配当時期及び配当方法等は未定である。

なお、破産配当が可能となる場合に BTC を配布する方法による配当を行うかについては引き続き検討中である。

##### 2 その他必要な情報のウェブサイトでの提供

本件では、極めて多数の債権者が各国に存するため、本件に関し債権者に必要な情報等は、出来る限り、当職の管理するウェブサイト (<https://www.mtgox.com/>) に随時公表する予定である。

以 上



平成26年(フ)第3830号  
破産者 株式会社MTGOX  
破産管財人 弁護士 小林 信明

## 財 産 目 録

(開始決定日:平成26年4月24日現在)

(単位:円)

## 資産の部

番号	科目	簿価	評価額(財団組入額)	備考
1	現金及び預金	1,336,261	1,359,603	
	現金	0	0	
	みずほ銀行 渋谷支店 普通預金 No.1457705	120,000	152,602	解約入金済み。
	みずほ銀行 渋谷支店 普通預金 No.1497669	0	47	解約入金済み。
	みずほ銀行 渋谷支店 外貨普通預金 No.9110151	0	4	通貨:USD、解約入金済み。
	みずほ銀行 渋谷支店 外貨普通預金 No.9110186	0	5	通貨:GBP、解約入金済み。
	みずほ銀行 渋谷支店 外貨普通預金 No.9110216	0	97	通貨:AUD、解約入金済み。
	みずほ銀行 渋谷支店 外貨普通預金 No.9110267	0	4	通貨:NZD、解約入金済み。
	みずほ銀行 渋谷支店 外貨普通預金 No.9110232	91	87	通貨:DKK、解約入金済み。
	みずほ銀行 渋谷支店 外貨普通預金 No.9110275	28	26	通貨:HKD、解約入金済み。
	みずほ銀行 渋谷支店 外貨普通預金 No.9110283	26	25	通貨:SGD、解約入金済み。
	みずほ銀行 渋谷支店 外貨普通預金 No.9110259	89	87	通貨:CHF、解約入金済み。
	ゆうちょ銀行 渋谷支店 総合口座 No.10170-48410711	945	945	解約入金済み。
	楽天銀行 第二営業支店 普通預金 No.7018261	279,457	279,213	解約入金済み。
	ジャパンネット銀行 すずめ支店 普通預金 No.2559084	596,168	596,168	解約入金済み。
	八千代銀行 渋谷支店 普通預金 No.0623839	7	7	解約入金済み。
	八千代銀行 渋谷支店 外貨普通預金 No.0623949	95,357	93,468	通貨:AUD、解約入金済み。
	八千代銀行 渋谷支店 外貨普通預金 No.0623950	141,608	136,041	通貨:EUR、解約入金済み。
	八千代銀行 渋谷支店 外貨普通預金 No.0623938	102,476	100,677	通貨:USD、解約入金済み。
	りそな銀行 渋谷支店 普通預金 No.2973992	0	100	解約入金済み。
2	短期貸付金	1,307,423,210	0	評価は平成27年4月21日までの換価実績による。
	㈱TIBANNE	772,791,001	0	破産者の関係会社、平成27年1月30日破産手続開始決定。破産債権届出予定。
	㈱Shade3D	338,139,321	0	破産者の関係会社。弁済請求中。
	㈱Bitcoin cafe	60,000,000	0	破産者の関係会社、平成26年6月18日破産手続開始決定。破産債権届出済み。
	カルプレス・マルク・マリ・ロベート	136,176,781	0	破産者の代表者。弁済請求中。
	MTGOX HongKong	317,107	0	破産者の関係会社。弁済請求中。
3	未収入金	925,826	331,600	評価は平成27年4月21日までの換価実績による。
	㈱TIBANNE	562,026	0	破産者の親会社、貸付金の未収利息。
	渋谷税務署(法人税中間納付)	242,200	243,900	平成26年7月24日還付金入金済み。
	渋谷都税事務所(事業税及び地方税法特別税中間納付)	80,800	80,800	平成26年7月29日還付金入金済み。
	渋谷都税事務所(住民税法人税制中間納付)	40,800	6,900	均等割りと相殺の上、平成26年7月29日還付金入金済み。
4	仮払金(東京地方裁判所)	2,000,000	2,000,000	平成26年6月4日回収。
5	預け金	783,948,565	862,720,420	評価は平成27年4月21日までの換価実績による。
	申立代理人	241,459,630	231,557,866	平成26年5月12日に評価額にて引継ぎ済み。
	申立代理人	509,610,685	500,698,397	平成26年5月9日に評価額にて引継ぎ済み。
	申立代理人	32,978,250	32,977,386	平成26年5月8日に評価額にて引継ぎ済み。
	その他	0	97,488,771	平成27年1月7日回収。
6	他社預け金	1,693,444,088	706,433,012	評価は平成27年4月21日までの換価実績による。
	CoinLab	500,000,000	0	訴訟継続中。
	その他	1,193,444,088	706,433,012	一部回収。残額については回収作業中または検討中。
7	工具器具備品	104,557,699	32,382,300	評価は平成27年4月21日までの換価実績による。
	DELL サーバー	5,649,000		
	Violin Server	90,623,142	32,382,300	平成26年11月27日売却、入金済み。
	Apple Japan ノートパソコン28台	5,383,438		
	Chair	2,902,119	0	換価可能性につき検討中。
8	敷金	700,000	0	評価は平成27年4月21日までの換価実績による。
	ディ・エグゼクティブ・センター・ジャパン株式会社	540,000	0	解約済み。回収不能。
	ディ・エグゼクティブ・センター・ジャパン株式会社(駐車場敷金)	160,000	0	解約済み。回収不能。
9	差入保証金	10,586,875	10,587,933	破産者が供給した仮差押解放金払渡金。回収済み。
10	開発費	85,875,146	0	評価は平成27年4月21日までの換価実績による。
	Applico Inc.	33,453,375	0	資産性なし
	Internet Escrow Services	3,073,459	0	資産性なし
	Mandalah KK	31,993,500	0	資産性なし
	The Phuse Inc.	4,572,513	0	資産性なし
	Winsoft Technology Solutions Inc.	12,782,299	0	調査中であるが過去に支出された費用であって資産性がない可能性がある。
11	受取利息	0	142,409	預金利息
	資産合計	3,990,797,660	1,615,957,277	

## 負債の部

番号	科目	帳簿価額	届出金額	備考
1	財団債権・優先的破産債権(公租公課)	54,374,152	額未定	
	財団債権(その他経費)	19,253,642	額未定	
2	一般破産債権(購入者預り金)	8,256,092,214	額未定	債権調査手続未了
	一般破産債権(取引先等)	402,470,293	額未定	債権調査手続未了
	負債合計	8,732,190,301	額未定	

※1 「簿価」は、原則として、平成26年4月24日現在の破産者の帳簿価額を記載しており、当該金額が実際の換価額と一致するものではない。

※2 「評価額(財団組入額)」は、原則として、平成27年4月21日現在実際に回収された金額を記載している。

※3 破産者が保有するBitcoin及び債権者のBitcoin返還請求権(破産債権)は、上記資産及び負債には含まれていない。

※4 本目録の記載は、現時点での調査結果に基づいた内容であり、今後の調査により本目録に記載のない資産又は負債が判明する可能性がある。

## 収 支 計 算 書

自 平成26年 4月 24日  
至 平成27年 4月 21日

平成26年(フ)第3830号  
破産者 株式会社MTGOX  
破産管財人 弁護士 小林 信明

(単位:円)

収 入 の 部			支 出 の 部		
番号	摘 要	金額	番号	摘 要	金額
1	引継現預金	766,593,252	1	事務費	5,928,454
2	引継予納金	2,000,000	2	破産開始決定通知書送付費用	6,890,292
3	供託金回収	10,587,933	3	消耗品費	6,097,576
4	受取利息	142,409	4	専門家報酬	88,093,272
5	税金還付	331,600	5	業務委託報酬	65,597,120
6	他社預け金の回収	706,433,012	6	和解金(通信関連契約解約費用)	6,310,433
7	破産手続の支援等に関する契約に基づくPaywardの支援金	32,382,300	7	旅費交通費	97,370
8	預け金の回収	97,486,771	8	管財人室家賃・敷金	2,354,632
			9	公租公課(管財人報酬の源泉所得税等)	8,149,072
			10	コールセンター費用	2,605,897
			11	TIBANNE破産申立予納金	15,000,000
			12	管財人報酬	32,947,539
合 計		1,615,957,277	合 計		240,071,657

差引残金	1,375,885,620
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平成26年(フ)第3830号  
 破産者 株式会社MTGOX  
 破産管財人 弁護士 小林 信明  
 (破産手続開始の決定日:平成26年 4月24日現在)

### 【破産】貸借対照表

(単位:円)

科目	評価額(財団組入額)	科目	届出額
現金及び預金	1,359,603	財団債権及び優先的破産債権 ※3	73,627,794
短期貸付金	0	一般破産債権 ※3	8,658,562,507
未収入金	331,600		
仮払金	2,000,000		
預け金	862,720,420		
他社預け金	706,433,012		
工具器具備品	32,382,300		
敷金	0		
差入保証金	10,587,933		
開発費	0		
受取利息	142,409		
資産計 ※2	1,615,957,277	負債計 ※2	8,732,190,301

※1 「評価額(財団組入額)」は、平成27年4月21日現在実際に回収された金額を記載している。

※2 破産者が保有するBitcoin及び債権者のBitcoin返還請求権(破産債権)は、上記資産及び負債には含まれていない。

※3 負債については、交付要求及び債権調査手続未了のため、破産手続開始決定時の破産者の帳簿に基づく金額である。

※4 本貸借対照表の記載は、現時点での調査結果に基づく内容であり、今後の調査により本貸借対照表に記載のない資産又は負債が判明する可能性がある。

[Translation]

Tokyo District Court 2014 (fu) No. 3830

Bankrupt Entity: MtGox Co., Ltd.

Report

April 22, 2015

To: Tokyo District Court, Collegiate Section of 20th Civil Division

Bankrupt Entity: MtGox Co., Ltd.

Bankruptcy Trustee: Nobuaki Kobayashi, Attorney-at-law

I. Past Events and Present Situation Concerning Bankruptcy Estate

1. Present Situation of Bankruptcy Estate

The status of the bankruptcy estate, based on the investigation conducted up to the time of preparation of this Report, is as shown in the List of Assets and the Balance Sheet, and the balance in the account that the bankruptcy trustee has secured as of April 21, 2015 is JPY 1,375,885,620 i.e., an increase of approximately JPY 60,000,000 from the time of the 2nd creditors' meeting.

However, since the investigation of the status of holdings of BTC is still on-going, such List of Assets and Balance Sheet do not contain BTC held by the bankrupt entity, or claims for return of BTC (which constitute the bankruptcy claim).

2. Past Events Concerning Bankruptcy Estate

Principal past events concerning the bankruptcy estate from the time of the 2nd creditors' meeting up to the present are as follows:

(1) Collection of Assets

From the time of the 2nd creditors' meeting up to the present, with respect to the "Money deposited with other companies" described in the item 6 of the List of Assets, I have collected JPY 35,335,242 from one foreign payment service provider. In addition, with respect to the "Deposits paid" described in the item 5 of the List of Assets, I have collected JPY 97,486,771 in total. I continue to strive for the collection of the remaining money deposited with other companies and for the possible collection of other assets.

(2) Status of Management of BTC

While I had secured 202,149.2273849BTC by the time of the 2nd creditors' meeting, thereafter I continued to investigate the addresses held by MtGox and moved the remaining bitcoins accordingly to the address of which I manage the private key. As a result, the amount of BTC managed by the bankruptcy estate as of April 13, 2015 is 202,159.34061488BTC. Currently, I am still investigating the existence of BTC remaining in the bankrupt entity's data, and it is planned that as soon as such BTC are found I will move them to the address which I manage, and I will keep such BTC.

II. Beginning of Acceptance of Filing of Bankruptcy Claims

1. Online Filing of Bankruptcy Claims

In principle, bankruptcy claims should be filed in writing. However, considering that there are 100,000 creditors or more in around 130 countries all over the world in this case, it was expected that, if all of the creditors file their bankruptcy claims in writing, it would be extremely difficult and take a lot of time and cost to perform administrative work such as sending, receiving and handling documents, and the progress of bankruptcy proceedings would be seriously hindered. Therefore, in order to conduct the bankruptcy proceedings smoothly and protect the interests of all the bankruptcy creditors, with the cooperation of Deloitte Tohmatsu Consulting LLC and in consultation with the Tokyo District Court, I developed a system that enables the bankruptcy creditors to file their bankruptcy claims, etc. online (the "System"). If a bankruptcy creditor files its bankruptcy claim through the System, such bankruptcy creditor is not required to mail documents to the bankruptcy trustee and can access the information related to the bankruptcy proceedings through the System. Considering these advantages, I assume that the burden on the bankruptcy creditors will be substantially lighter than if the filings are made in writing.

I made the System open to the public on April 22, 2015 at <https://claims.mtgox.com>. Any bankruptcy creditor who was a user of the BTC exchange previously operated by the bankrupt entity (a "User Creditor") can generally file its bankruptcy claim online by using the System if such User Creditor:

- (i) knows (a) its user name, or (b) its e-mail address and its password registered in the BTC exchange previously operated by the bankrupt entity;
- (ii) can use its e-mail address registered in the BTC exchange previously operated

by the bankrupt entity; and

(iii) consents to certain matters shown in the System.

## 2. Filing of Proof of Bankruptcy Claims through System Operated by Kraken

In the course of developing the System, I obtained assistance from Payward, Inc, ("Payward"), the supporting company. By linking the System into a system of the Kraken exchange operated by Payward, any User Creditor who is a user of the Kraken exchange can file its bankruptcy claim through the system of the Kraken exchange.

As stated in 6. below, I am currently considering whether I should make distributions by way of distributing BTC. If I make distributions by way of distributing BTC, I would need the cooperation of Payward and I would make such distributions only to the users of the Kraken exchange.

## 3. Filing of Proof of Bankruptcy Claims in Writing

On the other hand, I assume that there are some User Creditors who are not qualified to use the System because of not satisfying the requirements for using the System. However, since I accept such User Creditors to file their bankruptcy claims by completing the bankruptcy claim form designated by the bankruptcy trustee and mailing such form to the office of the bankruptcy trustee without using the System, they can file their proof of bankruptcy claims without using the System.

In addition, with respect to the bankruptcy creditors who are not the User Creditors, I will send them the bankruptcy claim forms by mail so that they can file their bankruptcy claims by completing the form and mailing such form to the office of the bankruptcy trustee.

## III. Investigation of Disappearance of BTC, etc.

I am conducting investigations into whether or not the BTC and currencies have disappeared in the bankrupt entity and if they have, the background behind such disappearance by delegating such work to Deloitte Touche Tohmatsu LLC and ReEx Accounting Firm as well as by obtaining the assistance of the supporting company Payward .

Additionally, following a request of the Metropolitan Police Department for cooperation in the investigation, I am providing cooperation as much as possible. In connection with such police investigation, careful treatment of the information as to the investigation (including the disclosure of the addresses previously managed

by the bankrupt entity) is now needed.

#### IV. Affiliated Company

The bankrupt entity has several affiliated companies (parent company, etc.), and has loan receivables, etc. against the following companies, etc., and, therefore, I am making efforts to collect on such loan receivables.

##### 1. TIBANNE Co., Ltd.

The bankrupt entity has recognized that it has loan receivables in the amount of JPY 772,791,001 (based on the settlement accounts of the bankrupt entity as of April 24, 2014) against TIBANNE Co., Ltd., which is the parent company of the bankrupt entity. Therefore, I claimed for repayment of the loan receivables against TIBANNE Co., Ltd. However, I could not receive any repayment from TIBANNE Co., Ltd.

Therefore, I filed for the commencement of bankruptcy proceedings against TIBANNE Co., Ltd. on January 29, 2015. As a result, on January 30, 2015, the court ordered that such bankruptcy proceedings be commenced (Tokyo District Court 2015 (fu) No. 585). I plan to collect the receivables properly by filing a bankruptcy claim form during the process of the bankruptcy proceedings against TIBANNE Co., Ltd.

##### 2. K.K. Shade 3D

Since the bankrupt entity has loan receivables in the amount of JPY 338,139,321 (amount based on the settlement accounts of the bankrupt entity as of April 24, 2014) against K.K. Shade 3D, which is a subsidiary of TIBANNE Co., Ltd., I claimed for repayment against K.K. Shade 3D and continue to negotiate such repayment. If voluntary repayment from K.K. Shade 3D is not likely to occur, I plan to consider taking necessary legal action.

##### 3. K.K. Bitcoin. Cafe

The bankrupt entity has filed its proof of bankruptcy claims (consisting of loan receivables in the amount of JPY 60,000,000 and accrued interest) in the process of the bankruptcy proceedings against K.K. Bitcoin. Cafe. However, one of the creditors of K.K. Bitcoin. Cafe objected to the full amount of the aforementioned bankruptcy claims. In response, I filed a petition for bankruptcy claim assessment against such creditor to the Tokyo District Court in November 2014.

The Tokyo District Court then determined on February 12, 2015 that the assessed value of such bankruptcy claim is the same as the value stated in the filed bankruptcy claims. However, the above creditor filed an action to object to the bankruptcy claim assessment on March 11, 2015. The case is currently heard before the Tokyo District Court as the case for the objection to the bankruptcy claim assessment (2015 (wa) No. 6570).

4. Robert Marie Mark Karpeles

Since the bankrupt entity has loan receivables in the amount of JPY 136,175,781 (amount based on the settlement accounts of the bankrupt entity as of April 24, 2014) against Robert Marie Mark Karpeles, who is the representative director of the bankrupt entity, I claimed for repayment of the loan by him and continue to negotiate such repayment. However, since he has so far not presented any repayment plan to me, if voluntary repayment from him is not likely to occur, I plan to consider taking necessary legal action.

V. Existence of Circumstances Requiring Temporary Restraining Order, as Stipulated in Article 177, Paragraph 1 of the Bankruptcy Act, and Officer's Liability Assessment Order, as Stipulated in Article 178, Paragraph 1 of the Bankruptcy Act

With respect to the existence of circumstances requiring a temporary restraining order, as stipulated in Article 177, Paragraph 1 of the Bankruptcy Act, and officer's liability assessment order, as stipulated in Article 178, Paragraph 1 of the Bankruptcy Act, an investigation is still required to take place concurrently with the investigation stated in III. above.

VI. Matters regarding Progress of Bankruptcy Proceeding

1. Probability of Distribution, etc.

At the current time, the probability of distribution and the timing and method thereof, etc. have not yet been determined.

I continue to consider whether or not I will make distributions by way of distributing BTC when bankruptcy distributions are made.

2 Provision of Other Necessary Information on Website

Since an extremely large number of creditors exist worldwide in this case, as much as possible, I plan to disclose information, etc., necessary for creditors regarding this case on the website that I manage (<https://www.mtgox.com>) from time to time.



End of document

\* This translation is prepared for reference purpose only. The Japanese version is the original and if there is any discrepancy between the Japanese original and this translation, the Japanese original supersedes and governs.

## [Translation]

[Case Number:] Tokyo District Court 2014 (fu) No. 3830  
 Bankrupt Entity: MtGox Co., Ltd.  
 Bankruptcy Trustee: Nobuaki Kobayashi, Attorney-at-law

## List of Assets

(As of April 24, 2004, the date of the order of commencement of bankruptcy proceedings) (In JPY)				
Assets				
No.	Item	Book value	Appraised amount (amount incorporated into the bankruptcy estate)	Remarks
1	Cash and deposits	1,336,251	1,359,603	
	Cash	0	0	
	Mizuho Bank, Shibuya Branch, Ordinary deposit account No.1457705	120,000	152,602	The account has been closed, and the cash in the account has already been transferred into the account of the trustee.
	Mizuho Bank, Shibuya Branch, Ordinary deposit account No.1497669	0	47	The account has been closed, and the cash in the account has already been transferred into the account of the trustee.
	Mizuho Bank, Shibuya Branch, Foreign currency ordinary deposit account No. 9110151	0	4	Currency: USD; The account has been closed, and the cash in the account has already been transferred into the account of the trustee.
	Mizuho Bank, Shibuya Branch, Foreign currency ordinary deposit account No. 9110186	0	5	Currency: GBP; The account has been closed, and the cash in the account has already been transferred into the account of the trustee.
	Mizuho Bank, Shibuya Branch, Foreign currency ordinary deposit account No. 9110216	0	97	Currency: AUD; The account has been closed, and the cash in the account has already been transferred into the account of the trustee.
	Mizuho Bank, Shibuya Branch, Foreign currency ordinary deposit account No. 9110267	0	4	Currency: NZD; The account has been closed, and the cash in the account has already been transferred into the account of the trustee.
	Mizuho Bank, Shibuya Branch, Foreign currency ordinary deposit account No. 9110232	91	87	Currency: DKK; The account has been closed, and the cash in the account has already been transferred into the account of the trustee.
	Mizuho Bank, Shibuya Branch, Foreign currency ordinary deposit account No. 9110275	28	26	Currency: HKD; The account has been closed, and the cash in the account has already been transferred into the account of the trustee.
	Mizuho Bank, Shibuya Branch, Foreign currency ordinary deposit account No. 9110283	25	25	Currency: SGD; The account has been closed, and the cash in the account has already been transferred into the account of the trustee.
	Mizuho Bank, Shibuya Branch, Foreign currency ordinary deposit account No. 9110259	89	87	Currency: CHF; The account has been closed, and the cash in the account has already been transferred into the account of the trustee.
	Yucuo Bank, Shibuya Branch, Consolidated account No. 10170-48410711	945	945	The account has been closed, and the cash in the account has already been transferred into the account of the trustee.
	Rakuten Bank, Second Sales Branch, Ordinary deposit account No. 7018261	279,457	279,213	The account has been closed, and the cash in the account has already been transferred into the account of the trustee.
	Japan Net Bank, Suzume Branch, Ordinary deposit account No.2559084	596,168	596,168	The account has been closed, and the cash in the account has already been transferred into the account of the trustee.
	Yachiyo Bank, Shibuya Branch, Ordinary deposit account No. 0623839	7	7	The account has been closed, and the cash in the account has already been transferred into the account of the trustee.
	Yachiyo Bank, Shibuya Branch, Foreign currency ordinary deposit account No. 0623949	95,357	93,468	Currency: AUD; The account has been closed, and the cash in the account has already been transferred into the account of the trustee.
	Yachiyo Bank, Shibuya Branch, Foreign currency ordinary deposit account No. 0623950	141,608	136,041	Currency: EUR; The account has been closed, and the cash in the account has already been transferred into the account of the trustee.
	Yachiyo Bank, Shibuya Branch, Foreign currency ordinary deposit account No. 0623938	102,476	100,677	Currency: USD; The account has been closed, and the cash in the account has already been transferred into the account of the trustee.
	Resona Bank, Shibuya Branch, Ordinary deposit account No.2973992	0	100	The account has been closed, and the cash in the account has already been transferred into the account of the trustee.
2	Short-term loans	1,307,423,210	0	The appraised amount is based on the amount actually converted into cash on or prior to April 21, 2015.

3	TIBANNE Co., Ltd.	772,791,001	0	This company is an affiliated company of the bankrupt, and an order of commencement of bankruptcy proceedings for such company was issued on January 30, 2015. The filing of proof of claims will be made.
	K.K. Shade3D	338,139,321	0	This company is an affiliated company of the bankrupt. Repayment of the loan is currently being requested.
	K.K. Bitcoin Cafe	60,000,000	0	This company is an affiliated company of the bankrupt, and an order of commencement of bankruptcy proceedings for such company was issued on June 18, 2014. The filing of proof of claims has already been completed.
	Robert Marie Mark Karpeles	136,175,781	0	This person is the representative of the bankrupt. Repayment of the loan is currently being requested.
	MTGOX HongKong	317,107	0	This company is an affiliated company of the bankrupt. Repayment of the loan is currently being requested.
4	Accounts receivable	925,826	331,600	The appraised amount is based on the amount actually converted into cash on or prior to April 21, 2015.
	TIBANNE Co., Ltd	562,026	0	This company is the parent company of the bankrupt. The accounts receivable against this company comprise accrued interest on the loan.
	Shibuya Tax Office (Interim payment of corporation tax)	242,200	243,900	Tax refund was received by the account of the trustee as of July 24, 2014.
	Shibuya Metropolitan Taxation Office (Interim payment of enterprise tax and special local corporation tax)	80,800	80,800	Tax refund was received by the account of the trustee as of July 29, 2014.
	Shibuya Metropolitan Taxation Office (Interim payment of inhabitants tax on corporation tax basis)	40,800	6,900	Upon balanced by taxation on per capita basis, tax refund was received by the account of the trustee as of July 29, 2014.
5	Provisional payment (to the Tokyo District Court)	2,000,000	2,000,000	Collected on June 4, 2014
	Deposits paid	783,948,565	862,720,420	The appraised amount is based on the amount actually converted into cash on or prior to April 21, 2015.
	Counsel for applicant	241,459,630	231,557,866	The money deposited was already succeeded at the appraised amount on May 12, 2014.
	Counsel for applicant	509,510,685	500,698,397	The money deposited was already succeeded at the appraised amount on May 9, 2014.
	Counsel for applicant	32,978,250	32,977,386	The money deposited was already succeeded at the appraised amount on May 8, 2014.
6	Others	0	97,486,771	Collected on January 7, 2015
	Money deposited with other companies	1,693,444,088	706,433,012	The appraised amount is based on the amount actually converted into cash on or prior to April 21, 2015.
	CoinLab	500,000,000	0	Pending litigation
	Others	1,193,444,088	706,433,012	Partly collected. As for the residual amount, the trustee is collecting and/or reviewing collectibility.
	Tools, furniture and fixtures	104,557,699	32,382,300	The appraised amount is based on the amount actually converted into cash on or prior to April 21, 2015.
7	DELL Server	5,649,000	32,382,300	Sold on November 27, 2014. The consideration has already been transferred into the account of the trustee.
	Violin Server	90,623,142		
	Apple Japan; 28 laptop computers	5,383,438		
	Chair	2,902,119	0	Convertibility into cash is currently being examined.
	Security deposit	700,000	0	The appraised amount is based on the amount actually converted into cash on or prior to April 21, 2015.
8	The Executive Center Japan K.K.	540,000	0	The contract has been cancelled. Irrecoverable
	The Executive Center Japan K.K. (Security deposit for parking spaces)	160,000	0	The contract has been cancelled. Irrecoverable
	Guaranty money deposited	10,586,875	10,587,933	This is a refund of the money for release from provisional seizure deposited by the bankrupt and has already been collected.

10	Development expenses	85,875,146	0	The appraised amount is based on the amount actually converted into cash on or prior to April 21, 2015.
	Applico Inc.	33,453,375	0	No value
	Internet Escrow Services	3,073,459	0	No value
	Mandalah KK	31,993,500	0	No value
	The Phuse Inc.	4,572,513	0	No value
	Winsoft Technology Solutions Inc.	12,782,299	0	This development expense is currently under investigation, but may be an expense spent in the past and may have no value.
11	Interest income	0	142,409	Interest on deposit
	Total assets	3,990,797,660	1,615,957,277	

## Liabilities

No.	Item	Book value	Reported amount	Remarks
1	Claims on the estate and preferred bankruptcy claims (Taxes and other public charges)	54,374,152	The amount has not yet been determined.	
	Claims on the estate (Other expenses)	19,253,642	The amount has not yet been determined.	
2	General bankruptcy claims (Money deposited from purchasers)	8,256,092,214	The amount has not yet been determined.	The procedures for investigation of claims have not yet been completed.
	General bankruptcy claims (Transacting parties, etc.)	402,470,293	The amount has not yet been determined.	The procedures for investigation of claims have not yet been completed.
	Total liabilities	8,732,190,301	The amount has not yet been determined.	

\*1 The amounts stated in the "book value" column are, as a rule, entered by referring to the book value as of April 24, 2014, and such amounts do not correspond to their respective amounts of the proceeds from the conversion into cash thereof.

\*2 As a rule, "Appraised amount (amount incorporated into the bankruptcy estate)" shows the amount actually collected on or prior to April 21, 2015.

\*3 The bitcoins held by the bankrupt entity and the creditors' claims for the return of their bitcoins (bankruptcy claims) are not included in the assets and liabilities above.

\*4 This list has been prepared based on the investigation results at the present point in time, and assets or liabilities not included in this list may be discovered as a result of further investigation.

\* This translation is prepared for reference purpose only. The Japanese version is the original and if there is any discrepancy between the Japanese original and this translation, the Japanese original supersedes and governs.

[Translation]

## Income and Expenditure Statement

From April 24, 2014

Through November 24, 2014

[Case Number:] Tokyo District Court 2014 (*fu*) No. 3830

Bankrupt Entity: MtGox Co., Ltd.

Bankruptcy Trustee: Nobuaki Kobayashi, Attorney-at-law

(In JPY)

Income			Expenditure		
No.	Abstract	Amount	No.	Abstract	Amount
1	Cash and deposits succeeded from the bankrupt	766,593,252	1	Office expenses	5,928,454
2	Deposits succeeded from the court	2,000,000	2	Expenses for notice of commencement of bankruptcy proceedings to bankruptcy	6,890,292
3	Collection of monies deposited	10,587,933	3	Supplies expenses	6,097,576
4	Interest income	142,409	4	Professional fees	88,093,272
5	Tax refund	331,600	5	Outsourcing fees	65,597,120
6	Collection of money deposited with other companies	706,433,012	6	Settlement Money (Expense for terminating telecommunication related agreement)	6,310,433
7	Money provided as assistance by Payward under the contract for providing assistance and others in bankruptcy proceedings	32,382,300	7	Transportation expenses	97,370
8	Collection of deposits paid	97,486,771	8	Rent and deposit for the bankruptcy trustee's office	2,354,632
			9	Tax and public dues (withholding tax of trustee's fee, etc.)	8,149,072
			10	Call center expense	2,605,897
			11	Prepayment for filing bankruptcy against TIBANNE	15,000,000
			12	Trustee's fee	32,947,539
Total		1,615,957,277	Total		240,071,657

Balance	1,375,885,620
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\* This translation is prepared for reference purpose only. The Japanese version is the original and if there is any discrepancy between the Japanese original and this translation, the Japanese original supersedes and governs.

**[Translation]**[Case Number:] Tokyo District Court 2014 (*fu*) No. 3830

Bankrupt Entity: MtGox Co., Ltd.

Bankruptcy Trustee: Nobuaki Kobayashi, Attorney-at-law

(As of April 24, 2004, the date of the order of commencement of bankruptcy proceedings)

**[Bankruptcy] Balance Sheet**

In JPY

Item	Appraised amount (amount incorporated into the bankruptcy estate)*1	Item	Filing amount
Cash and deposits	1,359,603	Claims on the estate and preferred bankruptcy claims *3	73,627,794
Short-term loans	0	General bankruptcy claims *3	8,658,562,507
Accounts receivable	331,600		
Provisional payment	2,000,000		
Deposits paid	862,720,420		
Money deposited with other companies	706,433,012		
Tools, furniture and fixtures	32,382,300		
Security deposit	0		
Guaranty money deposited	10,587,933		
Development expenses	0		
Interest income	142,409		
Total assets *2	1,615,957,277	Total liabilities *2	8,732,190,301

\*1 "Appraised amount (amount incorporated into the bankruptcy estate)" shows the amount actually collected on or prior to April 21, 2015.

\*2 The bitcoins held by the bankrupt and the creditors' claims for the return of their bitcoins (bankruptcy claims) are not included in the assets and liabilities above.

\*3 The amounts of liabilities are based on the book value of the bankrupt at the time of the order of commencement of bankruptcy proceedings because requests for distribution and claims investigation procedures have not yet been completed.

\*4 This balance sheet has been prepared based on the investigation results at the present point in time, and assets or liabilities not included in this balance sheet may be discovered as a result of further investigation.

\* This translation is prepared for reference purpose only. The Japanese version is the original and if there is any discrepancy between the Japanese original and this translation, the Japanese original supersedes and governs.

# **EXHIBIT B**

April 22, 2015

To MTGOX Bitcoin Exchange Users:

\* Bankruptcy creditors other than Users should refer to the document titled "Notice Regarding Filing of Bankruptcy Claims by Bankruptcy Creditors other than Users".

Bankrupt Entity: MTGOX Co., Ltd.

Bankruptcy Trustee: Nobuaki Kobayashi, Attorney-at-Law

**Notice of Commencement of Filing of Bankruptcy Claims  
by MTGOX Bitcoin Exchange Users**

**I. Introduction**

Thank you for your understanding of, and cooperation with, MTGOX Co., Ltd.'s bankruptcy proceedings (MTGOX Co., Ltd. will be referred to hereinafter as "MTGOX").

In consideration of various factors, including the extremely large number of MTGOX Bitcoin exchange users ("Users") located around the world, the bankruptcy trustee consulted with the Tokyo District Court with regard to the method of filing bankruptcy claims. With the support of Payward Japan K.K. and its group companies, which operates the Kraken Bitcoin exchange (<https://www.kraken.com/>) and has users around the world, the bankruptcy trustee created a system (the "System") that will enable Users to file, through a website, bankruptcy claims against MTGOX regarding Bitcoin and cash ("Exchange-Related Bankruptcy Claims").

By using the System (the "Online Method"), Users throughout the world will be able to file Exchange-Related Bankruptcy Claims in accordance with Japanese Bankruptcy Law and other laws and regulations, and participate in MTGOX's bankruptcy proceedings, easily without having to spend a considerable amount of time and expense.

**The smooth filing of Exchange-Related Bankruptcy Claims by Users throughout the world using the Online Method will ensure the proper and smooth implementation of bankruptcy proceedings and is in the interests of all concerned parties to the bankruptcy proceedings, including Users, and therefore, the bankruptcy trustee requests you to cooperate by filing your Exchange-Related Bankruptcy Claim using the Online Method. The period for filing bankruptcy claims, which was set by the Tokyo District Court, is until May 29, 2015 (Japan time).** Please see section II below concerning the requirements for using the System.

When Users file Exchange-Related Bankruptcy Claims using the Online Method, after logging in to the System, they will select to either (i) file the bankruptcy claim via Kraken's system or (ii) file the



bankruptcy claim via the System itself (for details, please see section III below).

A User who wishes to select option (i) must open an account with Kraken and become a Kraken user. By becoming a Kraken user, it may be possible for the User to enjoy certain benefits such as the ability to receive bankruptcy distributions in Bitcoin (this matter has not been determined whether distributions in Bitcoin will be possible, as the bankruptcy trustee is still investigating the matter).

Therefore, Users who wish to enjoy these potential benefits are requested to consider becoming Kraken users.

Please refrain from giving to any person any details of your user name, e-mail address or password which were originally registered with the MTGOX Bitcoin exchange. In no event will MTGOX or the bankruptcy trustee be liable or responsible for any loss that may be incurred by a User, or take any measures, if the User gives such information to a third party. For security reasons, the bankruptcy trustee recommends that (i) your password for the e-mail account relating to your e-mail address which was originally registered with the MTGOX Bitcoin exchange is set to be different from the password to log in to the MTGOX Bitcoin exchange which was originally registered with the MTGOX Bitcoin exchange, and (ii) your passwords for the e-mail accounts relating to the e-mail address which was originally registered with the MTGOX Bitcoin exchange and the e-mail address that you have entered, or will enter, using the System contain at least 12 characters, and consist of a combination of at least one upper case letter, one lower case letter, one number and one special symbol; and, to the extent possible, you should use a two-step authentication process (a method that only lets you to log in by entering, after you have entered your password, a code that you receive in a manner that you have set in advance).

## **II. Users who can Use the System and Bankruptcy Claims that can be Filed using the System**

Users must satisfy all the following requirements in order to file their Exchange-Related Bankruptcy Claims using the Online Method:<sup>1</sup>

- (1) the User knows his or her username or e-mail address and password which were originally registered with the MTGOX Bitcoin exchange;
- (2) the User is able to use the e-mail address which was originally registered with the MTGOX Bitcoin exchange; and

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<sup>1</sup> However, the bankruptcy trustee may prohibit a User from using the System if the bankruptcy trustee determines that the said User should not use the System based on Japanese Bankruptcy Law, consultations with the Tokyo District Court, and any other laws, regulations, and rules and guidance of administrative authorities (not limited to Japanese laws, regulations, and administrative authorities).

(3) the User agrees to certain terms.

With regard to requirement (2), when a User logs in for the first time, an e-mail will be sent to the e-mail address that was originally registered with the MTGOX Bitcoin exchange, to inform the User of a temporary authentication code that will be necessary to set a new password for logging in to the System, and therefore it is necessary that the User is able to receive the e-mail. For information on the system requirements for using the System and information on the System's security, please refer to footnote 2.<sup>2</sup>

Therefore, even if a bankruptcy creditor is a User, if the User does not satisfy all of the three requirements described above, the User will not be able to file an Exchange-Related Bankruptcy Claim using the Online Method, and it will be necessary to file the Exchange-Related Bankruptcy Claim by completing a bankruptcy claim form on the User's computer and mailing the completed form to MTGOX Co., Ltd. Office of Bankruptcy Trustee (the "Offline Method"). When using the Offline Method, the bankruptcy claim form to be used by Users is the document titled "Exchange-Related Bankruptcy Claim Form (Form (1)-1)".

Furthermore, the only bankruptcy claims which can be filed using the Online Method are Exchange-Related Bankruptcy Claims, i.e., bankruptcy claims against MTGOX regarding Bitcoin or cash.

If you wish to make bankruptcy claim other than Exchange-Related Bankruptcy Claim, please refer to the document titled "Notice Regarding Filing of Bankruptcy Claims by Bankruptcy Creditors other than Users".

### **III. Filing of Exchange-Related Bankruptcy Claims via Kraken's System**

#### **1. Requirements for Filing Exchange-Related Bankruptcy Claims via Kraken's System**

For Users to file Exchange-Related Bankruptcy Claims via Kraken's system, it is necessary to first log in to the System and to select the option to file bankruptcy claims via Kraken's system.

In the case where a User files an Exchange-Related Bankruptcy Claim via Kraken's system, in addition to requirements (1) to (3) in section II above, the User will also be required to agree to certain terms which relate to the use of Kraken's system.

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<sup>2</sup> The system requirements for using the System is as follows:  
Browser requirements: Internet Explorer 9 or higher, Firefox 5 or higher, Google Chrome, or Safari 7 or higher, and JavaScript must be enabled.  
To prevent the unauthorized disclosure of information to third parties, the System uses an SSL certificate with authentication by DigiCert Inc. and encrypts communications.

In addition, in order to file an Exchange-Related Bankruptcy Claim via Kraken's system, it is necessary to become a Kraken user, and as discussed in section 2 below, by becoming a Kraken user, you may be able to enjoy certain potential benefits.

## **2. Potential Benefits of Becoming a Kraken User**

Users may be able to enjoy the three benefits described in sub-sections (1) to (3) below.

### **(1) Possibility of receiving bankruptcy distributions in Bitcoin**

For details concerning the method of distributions, please see section V. 2(1) below.

In the case where the bankruptcy trustee decides to make bankruptcy distributions in Bitcoin ("Bitcoin Distributions"), it is planned that the bankruptcy trustee will make Bitcoin bankruptcy distributions via Kraken's system, and therefore it is anticipated that bankruptcy creditors who are not Kraken users will not be able to receive Bitcoin Distributions. Therefore, Users who wish to receive Bitcoin Distributions would have to become Kraken users in order to receive Bitcoin Distributions.

The bankruptcy trustee is currently investigating whether Bitcoin Distributions will be possible and the matter has not yet been determined. Consequently, becoming a Kraken user does not guarantee that Bitcoin Distributions will be made.

### **(2) Simple procedure for receiving bankruptcy distributions**

In the case where a User becomes a Kraken user, it will be possible to receive bankruptcy distribution in Bitcoin and cash via the account opened with Kraken, and therefore, the procedures for receiving distribution will become simple.

### **(3) Simple procedure for filing Exchange-Related Bankruptcy Claims**

Users who file Exchange-Related Bankruptcy Claims via Kraken's system will be able to use personal information provided to Kraken when becoming a Kraken user, and therefore, less information is necessary to be entered when filing an Exchange-Related Bankruptcy Claim.

## **IV. Procedure for Filing Exchange-Related Bankruptcy Claims Using the Online Method**

Bankruptcy creditors who satisfy requirements (1) to (3) which are set forth in section II above can file bankruptcy claims with regard to Exchange-Related Bankruptcy Claims using the Online Method.

### **1. Flow of Procedure for Filing Exchange-Related Bankruptcy Claims Using the Online**

#### **Method**

(1) Please access <https://claims.mtgox.com> and enter the username or e-mail address and password that is registered with the MTGOX Bitcoin exchange. After entering this information, please log in to the System after agreeing to certain terms and set a new password using the temporary authentication code which will be sent to the e-mail address that was originally registered with the MTGOX Bitcoin exchange. As the said temporary authentication code is only effective for 15 minutes, please set a new password immediately after receiving the code. Otherwise, it will be necessary to request another temporary authentication code.

\* If you have multiple MTGOX accounts with the MTGOX Bitcoin exchange, it is necessary to log in to and file your bankruptcy claim separately for each account.

(2) Please select one of the following Online Method: file your Exchange-Related Bankruptcy Claim via Kraken's system or file your Exchange-Related Bankruptcy Claim via the System created by the bankruptcy trustee.

(3) If you select the option to file your Exchange-Related Bankruptcy Claim via Kraken's system:

- You will need to agree to certain terms in conjunction with use of Kraken's system.
- You will need to log in to Kraken's system.
- You will need to enter the information that is required to file your Exchange-Related Bankruptcy Claim via Kraken's system and click the "Complete filing" button to file your bankruptcy claim.
- \* You will need to become a Kraken user if you wish to file an Exchange-Related Bankruptcy Claim via Kraken's system.

(3') If you select the option to file an Exchange-Related Bankruptcy Claim via the System created by the bankruptcy trustee:

- Please enter the information required for your Exchange-Related Bankruptcy Claim via the System created by the bankruptcy trustee and click the "Complete filing" button to file your bankruptcy claim.

#### **2. Period for Filing Bankruptcy Claims Using the Online Method**

**The period for filing Exchange-Related Bankruptcy Claims, which was set by the Tokyo District Court, is until May 29, 2015 (Japan time).**

#### **3. Cautionary Note Concerning Method of Entering Information When Filing Exchange-Related Bankruptcy Claims Using the Online Method**

Please refer to the document titled "FAQs Regarding Filing of Bankruptcy Claims by MTGOX Bitcoin Exchange Users".

Contact details for inquiries regarding any matter that may be unclear concerning the filing of Exchange-Related Bankruptcy Claims using the Online Method are as indicated below.

MTGOX Co., Ltd., Office of Bankruptcy Trustee

Telephone: +81-3-4588-3922 (open from 10a.m. to 5p.m. on weekdays) (Japan time)

**4. Post-Filing Change of Details of Exchange-Related Bankruptcy Claim Which You Filed Using the Online Method**

In the case where, for example, your address has changed after you have filed your Exchange-Related Bankruptcy Claim, the relevant details can be changed using the Online Method. After logging in to the System, please click the “View or change the details of the bankruptcy claim that you have filed” button, and change the details. However, regarding any changes to the creditor’s name which arise due to a change in the right holder of your Exchange-Related Bankruptcy Claim (pursuant to a transfer of claim, etc.), please see section IV.5 below. In addition, please note that it will not be possible to increase the amount of the bankruptcy claim which you have filed after the deadline that the bankruptcy trustee will announce at a later date.

**5. Post-Filing Change of Right Holder of Exchange-Related Bankruptcy Claim Which You Filed Using the Online Method**

Changes may occur to the bankruptcy creditor of the Exchange-Related Bankruptcy Claim which you have filed using the Online Method as a result of a transfer of claim, merger and so on.

Under Japanese Bankruptcy Law and other laws and regulations, procedures are required to be followed in cases where a bankruptcy creditor changes.

The bankruptcy trustee plans to allow, at a later date, procedures to be taken to change the right holder of an Exchange-Related Bankruptcy Claim which was filed using the Online Method, where such procedures will be performed using the Online Method (however, it will still be necessary to mail certain documents to MTGOX Co., Ltd. Office of Bankruptcy Trustee). We will provide further explanation in due course.

If, however, only a part of an Exchange-Related Bankruptcy Claim which you have filed is transferred to another person, the procedure to change the right holder cannot be performed using the Online Method, and the entire change procedure will have to be performed using the Offline Method. This will involve complex procedures including the submission of multiple documents to MTGOX Co., Ltd. Office of Bankruptcy Trustee by post, and this may require time and expense. Therefore, when you transfer the rights under an Exchange-Related Bankruptcy Claim which you have filed, the bankruptcy trustee requests that you transfer all the rights under your Exchange-Related Bankruptcy Claim, to the extent possible.

Please refer to the document titled “Change of Right Holder of an Exchange-Related Bankruptcy Claim Which a User have Filed Using the Online Method” (which the bankruptcy trustee will prepare in due course) and the document titled “FAQs Regarding Filing of Bankruptcy Claims by MTGOX Bitcoin Exchange Users”.

## **V. Procedures after Filing of Exchange-Related Bankruptcy Claims**

### **1. Acceptance/Rejection by Bankruptcy Trustee of Existence of Exchange-Related Bankruptcy Claims Filed by Bankruptcy Creditors (“Acceptance/Rejection”)**

At this time, it is planned that the bankruptcy trustee will make a decision concerning Acceptance/Rejection on September 9, 2015 (Japan time).

The bankruptcy trustee is currently investigating the amount of Users’ Exchange-Related Bankruptcy Claims and will make a decision based on the results of the investigation.

Accordingly, please note that there is a possibility that all or some of the Exchange-Related Bankruptcy Claims which you have filed will not be accepted. Please note that claims for amounts that are equal to the balance of your MTGOX deposits that can be viewed at <https://www.mtgox.com/> will not necessarily be accepted.

Bankruptcy creditors who file bankruptcy claims using the Online Method can check the results of the bankruptcy trustee’s decision concerning the existence of the Exchange-Related Bankruptcy Claims which they have filed through the System.

Further details concerning Acceptance/Rejection will be announced at a later time.

## **2. Bankruptcy Distributions**

### **(1) Method of Bankruptcy Distributions (Whether Bitcoin Distributions will be Possible)**

Under Japanese Bankruptcy Law, in principle, bankruptcy distributions are made in cash.

However, the bankruptcy trustee understands that many Users wish to receive Bitcoin Distributions (i.e., receiving bankruptcy distributions in Bitcoin rather than in cash), and accordingly, the bankruptcy trustee is investigating the possibility of making Bitcoin Distributions to those bankruptcy creditors who wish to receive Bitcoin Distributions and are Kraken users, and the bankruptcy trustee is consulting with the Tokyo District Court in this regard.

The bankruptcy trustee is currently investigating whether Bitcoin Distributions will be possible, and this matter has not yet been determined. The bankruptcy trustee does not guarantee that Bitcoin Distributions will be made.

The methods by which bankruptcy distributions will be made have not yet been determined, and will

be announced when a decision has been made.

**(2) Expenses Necessary for Receiving Bankruptcy Distributions**

Although the methods of making bankruptcy distributions are currently being considered by the bankruptcy trustees, under Japanese Bankruptcy Law, in cases where the bankruptcy trustee transfers the amount of the bankruptcy distribution into an account at a financial institution that is specified by the bankruptcy creditor, the bankruptcy creditor bears all expenses, including bank transfer charges and currency exchange charges. If the total amount of expenses, including bank transfer charges and currency exchange charges, is greater than the amount of the bankruptcy distribution, the bankruptcy creditor will not be able to receive the bankruptcy distribution through the specified account.

In these proceedings, it is anticipated that many Users will specify accounts at financial institutions other than Japanese ones, as the account into which they wish to have their bankruptcy distributions paid, and in such cases, it is possible that the expenses, including bank transfer charges and currency exchange charges, will be large. If the fees, etc. are greater than the amount of the bankruptcy distribution, the User will not be able to receive the bankruptcy distribution through the specified account. In the case where the User does not directly collect the distribution at a place designated by the bankruptcy trustee, the bankruptcy trustee will deposit the bankruptcy distribution money with the Japanese legal affairs bureau, and it will be necessary for the relevant User to receive the bankruptcy distribution from the Japanese legal affairs bureau by following the required procedures, which will involve incurring time and expenses.

**(3) Timing of bankruptcy distributions**

The timing of the bankruptcy distributions has not yet been determined, and it will be announced when a decision has been made.

**VI. Filing of Exchange-Related Bankruptcy Claims Using the Offline Method**

Even if a bankruptcy creditor is a User, if the User does not satisfy all of requirements (1) to (3) which are set forth in section II above, the User will not be able to file an Exchange-Related Bankruptcy Claim using the Online Method. In such a case, the User will be required to file the Exchange-Related Bankruptcy Claim by completing the bankruptcy claim form on the User's computer and mailing the completed form to MTGOX Co., Ltd. Office of Bankruptcy Trustee (the "Offline Method"). In these proceedings, the bankruptcy claim form to be used by Users is the document titled "Exchange-Related Bankruptcy Claim Form (Form (1)-1)".

**Under the Offline Method, the User will file an Exchange-Related Bankruptcy Claim by mailing hard copy documents, and subsequent communication relating to the bankruptcy**

proceedings will be made by using methods such as mailing hard copy documents. Compared to the Online Method, the Offline Method requires time and expense and is not particularly advantageous. Accordingly, if you are able to file your claim online, you are requested to file your claim using the Online Method.

**1. Flow of Procedure for Filing Exchange-Related Bankruptcy Claims Using the Offline Method**

- (1) Please complete the document titled "Exchange-Related Bankruptcy Claim Form (Form (1)-1)" which can be found at the bottom of the screen at <https://claims.mtgox.com>, by downloading the PDF form and typing in the information that is requested in the relevant fields.
- (2) Please print out the completed "Exchange-Related Bankruptcy Claim Form (Form (1)-1)". Please ensure that you print out the entire form.
- (3) Please sign or seal the form.
- (4) Please mail the completed form to the bankruptcy trustee to the address below.

MTGOX Co., Ltd. Office of Bankruptcy Trustee  
Suite 202, Kojimachi 3-chome Building  
3-4-1 Kojimachi, Chiyoda-ku, Tokyo, Japan

**2. Period for Filing Bankruptcy Claims Using the Offline Method**

The period for filing Exchange-Related Bankruptcy Claims, which was set by the Tokyo District Court, is until May 29, 2015 (Japan time).

**3. Cautionary Note Concerning Method of Entering Information When Filing Exchange-Related Bankruptcy Claims Using the Offline Method**

You must use the document titled "Exchange-Related Bankruptcy Claim Form (Form (1)-1)". You must print out and mail the entire form. If you do not use the prescribed form or do not send the entire form, your filing may not satisfy the requirements of Japanese Bankruptcy Law and your filing may be invalid.

Please refer to the document titled "FAQs Regarding Filing of Bankruptcy Claims by MTGOX Bitcoin Exchange Users".

Contact details for inquiries regarding any matter that may be unclear concerning the filing of Exchange-Related Bankruptcy Claims using the Offline Method are as indicated below:

MTGOX Co., Ltd. Office of Bankruptcy Trustee  
Telephone: +81-3-4588-3922 (open from 10a.m. to 5p.m. on weekdays) (Japan time)



**4. Post-Filing Change of Details of Exchange-Related Bankruptcy Claim Which You Filed Using the Online Method**

In the case where, for example, your address has changed after you have filed your Exchange-Related Bankruptcy Claim, the relevant details can be changed by completing the “Exchange-Related Bankruptcy Claim Change Form (Form (1)-2)”, printing out the completed form, signing or sealing the form, and mailing it to MTGOX Co., Ltd. Office of Bankruptcy Trustee. However, regarding any changes to the creditor’s name which arise due to a change in the right holder of your Exchange-Related Bankruptcy Claim (pursuant to a transfer of claim, etc.), please see section VI.5 below. In addition, please note that it will not be possible to increase the amount of the bankruptcy claim which you have filed after the deadline that the bankruptcy trustee will announce at a later date.

**5. Post-Filing Change of Right Holder of Exchange-Related Bankruptcy Claim Which You Filed Using the Offline Method**

Please refer to the document titled “Change of Right Holder of an Exchange-Related Bankruptcy Claim Which a User have Filed Using the Offline Method” (to be prepared by the bankruptcy trustee in due course) and the document titled “FAQs Regarding Filing of Bankruptcy Claims by MTGOX Bitcoin Exchange Users”.

**VII. Final Notes**

The bankruptcy trustee will continue to discuss the details of this notice with the Tokyo District Court, taking into consideration the interests of the bankruptcy creditors. Accordingly, please note that the details of this notice are subject to future changes. Furthermore, the bankruptcy trustee may request that Users provide additional information as necessary depending on the status of the bankruptcy proceedings.

The bankruptcy trustee will continue to make an effort to conduct these bankruptcy proceedings appropriately and in consultation with the Tokyo District Court, and the bankruptcy trustee would appreciate the understanding and cooperation of all concerned parties.

End of document

# **EXHIBIT C**

April 22, 2015

To bankruptcy creditors other than users of the MTGOX Bitcoin exchange (“Users”)

\* Users should refer to the document titled “Notice of Commencement of Filing of Bankruptcy Claims by MTGOX Bitcoin Exchange Users”.

**Notice Regarding Filing of Bankruptcy Claims by Bankruptcy Creditors other than Users**

Thank you for your understanding of, and cooperation with, MTGOX Co., Ltd.’s bankruptcy proceedings (MTGOX Co., Ltd. will be referred to hereinafter as “MTGOX”).

The procedure for the filing of bankruptcy claims regarding bankruptcy creditors other than Users will commence.

The bankruptcy trustee will mail bankruptcy claim forms to bankruptcy creditors who are not Users. Please complete the bankruptcy claim form and mail the completed form to MTGOX Co., Ltd. Office of Bankruptcy Trustee whose address is set forth at the end of this document. The bankruptcy claim form is a document titled “Bankruptcy Claim Form (Form (2)-1) (For bankruptcy creditors other than MTGOX Bitcoin exchange users)”.

**The period for filing bankruptcy claims, which was set  
by the Tokyo District Court, is until May 29, 2015 (Japan time).**

The bankruptcy trustee will make decisions as to whether the bankruptcy claims filed by the bankruptcy creditors actually exist. Such decision is referred to as an “Acceptance/Rejection”. Decisions regarding such Acceptance/Rejection are currently scheduled to be made on September 9, 2015 (Japan time).

Please contact MTGOX Co., Ltd. Office of Bankruptcy Trustee for inquiries regarding any matter that may be unclear. Contact details are as follows:

MTGOX Co., Ltd., Office of Bankruptcy Trustee  
Suite 202, Kojimachi 3-chome Building 3-4-1 Kojimachi, Chiyoda-ku, Tokyo, Japan  
Telephone: +81-3-4588-3922 (open from 10a.m. to 5p.m. on weekdays) (Japan time)

The bankruptcy trustee will continue to make an effort to conduct these bankruptcy proceedings appropriately and in consultation with the Tokyo District Court, and the bankruptcy trustee would appreciate the understanding and cooperation of all concerned parties.

# **EXHIBIT D**

April 22, 2015

**FAQs Regarding Filing of Bankruptcy Claims by MTGOX Bitcoin Exchange Users**

Bankrupt Entity: MtGox Co., Ltd.

Bankruptcy Trustee: Nobuaki Kobayashi, Attorney-at-Law

The bankruptcy trustee has prepared these frequently asked questions in connection with the filing of bankruptcy claims against MtGox Co., Ltd. ("MTGOX") regarding Bitcoin and cash ("Exchange-Related Bankruptcy Claims") by MTGOX Bitcoin exchange users ("Users"). Please refer to these questions when filing a bankruptcy claim.

Please refrain from giving to any person any details of your user name, e-mail address, or password which were originally registered with the MTGOX Bitcoin exchange. In no event will MTGOX or its bankruptcy trustee be liable or responsible for any loss that may be incurred by a User, or take any measures, if the User gives any such information to a third party. For security reasons, the bankruptcy trustee recommends that (i) your password for the e-mail account relating to your e-mail address which was originally registered with the MTGOX Bitcoin exchange is set to be different from the password to log in to the MTGOX Bitcoin exchange which was originally registered with the MTGOX Bitcoin exchange, and (ii) your passwords for the e-mail accounts relating to the e-mail address which was originally registered with the MTGOX Bitcoin exchange and the e-mail address that you have entered, or will enter, using the System (as defined in Q1 below) contain at least 12 characters, and consist of a combination of at least one upper case letter, one lower case letter, one number and one special symbol; and, to the extent possible, you should use a two-step authentication process (a method that only lets you to log in by entering, after you have entered your password, a code that you receive in a manner that you have set in advance).

**Contents**

I. General Questions .....	2
II. Questions Relating to the Online Method.....	4
1. Basic Questions Relating to the Online Method.....	4
2. The Two Ways of Using the Online Method (Use of Kraken's System or the Bankruptcy Trustee's System).....	7
3. Basic Questions Relating to Filing of Exchange-Related Bankruptcy Claims .....	8
4. Questions Relating to Each Information Entered When Filing Exchange-Related Bankruptcy Claims .....	9

5. Questions Relating to Acceptance/Rejection .....	13
6. Questions Relating to Bankruptcy Distributions .....	14
7. Questions Relating to Change of Right Holder of Exchange-Related Bankruptcy Claim (pursuant to a transfer of claim, etc.) .....	15
III. Questions Relating to the Offline Method .....	15
1. Basic Questions Relating to the Offline Method.....	15
2. Basic Questions Relating to Filing of Exchange-Related Bankruptcy Claims .....	16
3. Questions Relating to Each Information Entered When Filing Exchange-Related Bankruptcy Claims .....	17
4. Questions Relating to Acceptance/Rejection .....	17
5. Questions Relating to Bankruptcy Distributions .....	17
6. Questions Relating to Change of Right Holder of Exchange-Related Bankruptcy Claim (pursuant to a Transfer of Claim, etc.) .....	17

○ Contact information for inquiries concerning the filing of Exchange-Related Bankruptcy Claims is as follows:  
 MTGOX Co., Ltd. Office of Bankruptcy Trustee  
 Telephone: +81-3-4588-3922 (10a.m. - 5p.m. weekdays) (Japan time)

## I. General Questions

Q1: What are the methods of filing Exchange-Related Bankruptcy Claims?

A: The bankruptcy trustee has created a system (the “System”) that enables Users to file Exchange-Related Bankruptcy Claims through a website. The following two methods of filing Exchange-Related Bankruptcy Claims are available:

- (1) you may file your bankruptcy claim using the System (the “Online Method”); or
- (2) you may file your bankruptcy claim by downloading the bankruptcy claim form that is prescribed by the Bankruptcy Trustee (“Exchange-Related Bankruptcy Claim Form (Form (1)-1)”), completing the form on your computer and mailing the completed form to MTGOX Co., Ltd. Office of Bankruptcy Trustee (the “Offline Method”).

If a User wishes to file an Exchange-Related Bankruptcy Claim using the Online Method specified in option (1) above, after logging in to the System, the User will be asked to select to either (i) file the bankruptcy claim via Kraken’s system or (ii) file the bankruptcy claim via the System. It is necessary to become a Kraken user in order to file an Exchange-Related Bankruptcy Claim via Kraken’s system.

By becoming a Kraken user, it may be possible for Users to enjoy certain benefits such as the ability

to receive bankruptcy distribution in Bitcoin (this matter has not yet been determined whether distributions in Bitcoin will be possible, as the bankruptcy trustee is still investigating the matter). The login screen of the System can be accessed at the following website (<https://claims.mtgox.com>).

Details of the bankruptcy claim form, mailing address and so on which are relevant in the case where you select to use the method of filing a claim by completing a bankruptcy claim form designated by the bankruptcy trustee on your computer and mailing the completed form to MTGOX Co., Ltd. Office of Bankruptcy Trustee (the "Offline Method") rather than the Online Method, can also be found at the following website (<https://claims.mtgox.com>).

Bankruptcy creditors other than Users are requested to file claims using the Offline Method in the same manner as filing claims in the case of an ordinary bankruptcy case. Details of the bankruptcy claim form, mailing address and so on which are relevant for bankruptcy creditors other than Users can be found at the following website ([https://www.mtgox.com/img/pdf/201504\\_notice2\\_en.pdf](https://www.mtgox.com/img/pdf/201504_notice2_en.pdf)).

Q2: What were the main reasons why the bankruptcy trustee created the System?

A: If the System were not created, Users throughout the world would have to file Exchange-Related Bankruptcy Claims by completing the bankruptcy claim form designated by the bankruptcy trustee and mailing the completed form to MTGOX Co., Ltd. Office of Bankruptcy Trustee (the "Offline Method").

The Tokyo District Court and the bankruptcy trustee believe that it would be extremely difficult for Users throughout the world to smoothly file Exchange-Related Bankruptcy Claims in accordance with the Japanese Bankruptcy Law and other laws and regulations, and that time and expense would be required for Users to file their Exchange-Related Bankruptcy Claims.

Furthermore, if it were the case that Exchange-Related Bankruptcy Claims can only be filed using the Offline Method, for example, because of the need of the many Users throughout the world, the Tokyo District Court and the bankruptcy trustee to repeatedly send documents among them in these bankruptcy proceedings, it would have resulted in the parties involved in the bankruptcy proceedings having to spend a considerable amount of time and expense, making it difficult to conduct these bankruptcy proceedings in a proper and smooth manner.

Accordingly, the Tokyo District Court and the bankruptcy trustee created the System for the purpose of conducting these bankruptcy proceedings in a proper and smooth manner for the interests of all parties involved in the bankruptcy proceedings, including Users and all other bankruptcy creditors.

As discussed above, the smooth filing of Exchange-Related Bankruptcy Claims by Users throughout the world using the Online Method will ensure that these bankruptcy proceedings will be conducted in a proper and smooth manner, and is in the interests of all concerned parties, including Users. Therefore, the bankruptcy trustee requests you to cooperate by filing your Exchange-Related Bankruptcy Claim using the Online Method.

Q3: What is the period for filing bankruptcy claims?

A: The period for filing bankruptcy claims, which is set by the Tokyo District Court, is until May 29, 2015 (Japan time).

## II. Questions Relating to the Online Method

### 1. Basic Questions Relating to the Online Method

Q4: What are the benefits of filing Exchange-Related Bankruptcy Claims using the Online Method?

A: By entering the details of their claims and filing their claims using the System, Users will be able to file Exchange-Related Bankruptcy Claims easily without having to spend a considerable amount of time or expense.

Q5: What are the requirements for filing Exchange-Related Bankruptcy Claims using the Online Method?

A: Users must satisfy all the following requirements in order to file their Exchange-Related Bankruptcy Claims using the Online Method:<sup>1</sup>

- (1) The User knows his or her username or e-mail address and password which were originally registered with the MTGOX Bitcoin exchange;
- (2) The User is able to use the e-mail address registered with the MTGOX Bitcoin exchange; and
- (3) The User agrees to certain terms.

With regard to requirement (2), when a User logs in for the first time, an e-mail will be sent to the e-mail address that was originally registered with the MTGOX Bitcoin exchange to inform the User of a temporary authentication code that will be necessary to set a new password for logging into the System, and therefore, it is necessary that the User is able to receive the e-mail. As the said temporary authentication code is only effective for 15 minutes, please set a new password

<sup>1</sup> However, the bankruptcy trustee may prohibit a User from using the System if the bankruptcy trustee determines that the said User should not use the System based on Japanese Bankruptcy Law, consultations with the Tokyo District Court, and any other laws, regulations, and rules and guidance of administrative authorities (not limited to Japanese laws, regulations, and administrative authorities).



immediately after receiving the code. Otherwise, it will be necessary to request another temporary authentication code.

Q6: To use the Online Method, why is it necessary to know one's MTGOX Bitcoin exchange username or e-mail address and password?

A: The bankruptcy trustee must confirm that persons who use the System are Users of the MTGOX Bitcoin exchange. Please note that, when logging in for the first time, an e-mail will be sent to the e-mail address which was originally registered with the MTGOX Bitcoin exchange to inform the User of a temporary authentication code that will be necessary to set a new password for logging in to the System, and therefore, it is necessary that the User is able to receive the e-mail.

Q7: What should I do if I forget the username, e-mail address, and password which were originally registered with the MTGOX Bitcoin exchange?

A: If a User cannot remember his or her username or e-mail address and password, it will be necessary to file an Exchange-Related Bankruptcy Claim using the Offline Method. when logging in for the first time, however, an e-mail will be sent to the e-mail address which was originally registered with the MTGOX Bitcoin exchange to inform the User of a temporary authentication code that will be necessary to set a new password for logging in to the System, and therefore, it is necessary that the User is able to receive the e-mail.

Q8: What should I do if I can no longer access the e-mail address originally registered with the MTGOX Bitcoin exchange?

A: You will not be able to receive the temporary authentication code sent by the System, and as a result, you will not be able to file a claim using the Online Method. In this case, it will be necessary to file an Exchange-Related Bankruptcy Claim using the Offline Method.

Q9: Why can't I log in to the System?

A: There are several possible reasons. For example, (i) the username, e-mail address or password that you entered may be incorrect, (ii) the balance of your account with the MTGOX Bitcoin exchange is zero, (iii) another person has already filed an Exchange-Related Bankruptcy Claim using your MTGOX account information, (iv) the bankruptcy trustee has decided that you should not be allowed to use the Online Method, or (v) your username or IP address is blocked due to multiple login failures.

Users who are unable to log in to the System must file their Exchange-Related Bankruptcy Claims using the Offline Method.

Q10: Why is it necessary to agree to the certain terms in order to use the Online Method?

A: In an ordinary bankruptcy case, claims are filed using the Offline Method, but as indicated in the response to Question 2, following consultations with the Tokyo District Court, the filing of Exchange-Related Bankruptcy Claims using the Online Method was specially permitted for this bankruptcy case. The terms are a summary of the agreements that are necessary and reasonable for the use of the System by Users, and they have been determined through consultations between the bankruptcy trustee and the Tokyo District Court. It is essential that you agree to the terms if you wish to use the Online Method.

Please read the terms, agree to them, and cooperate with the filing of Exchange-Related Bankruptcy Claims using the Online Method.

Q11: What should I do if I am unable to satisfy the requirements for filing Exchange-Related Bankruptcy Claims using the Online Method?

A: It will be necessary to file an Exchange-Related Bankruptcy Claim using the Offline Method. Please refer to section VI of the document titled "Notice of Commencement of Filing Bankruptcy Claims by MTGOX Bitcoin Exchange Users".

Q12: What is the procedure for filing Exchange-Related Bankruptcy Claims using the Online Method?

A: Please refer to section IV of the document titled "Notice of Commencement of Filing Bankruptcy Claims by MTGOX Bitcoin Exchange Users".

Q13: What should I do if I forget my new password?

A: The bankruptcy trustee plans to establish, at a later date, procedures to allow you to enter your username or e-mail address which was originally registered with the MTGOX Bitcoin exchange and the answers to your security questions so that you can set a new password. **If you forget both your username and the said e-mail address or the answers to your security question, you will be unable to file an Exchange-Related Bankruptcy Claim or change the details of a claim which you have filed using the Online Method, so please be sure not to forget your new password, both your username and the said e-mail address and the answers to your security questions.**

Q14: Is it possible to view the status of the filing of my Exchange-Related Bankruptcy Claims and statements of Acceptance/Rejection using the Online Method?

A: Users are able to view the details of the claims that they have filed themselves using the Online Method. The bankruptcy trustee also plans to allow Users to view the status of bankruptcy claims and statements of Acceptance/Rejection (please see the questions relating to Acceptance/Rejection in

section 5 below) of other creditors using the Online Method (the status of the filing of claims and statements of Acceptance/Rejection will be periodically updated, but please note that they may not always be up to date). For security reasons, some information concerning the status of the bankruptcy claims and statements of Acceptance/Rejection which were filed by Users and by other creditors will be masked.

**2. The Two Ways of Using the Online Method (Use of Kraken's System or the Bankruptcy Trustee's System)**

Q15: What are the two different ways of using the Online Method?

A: In the case where Users file Exchange-Related Bankruptcy Claims using the Online Method, after logging in to the System, they can select either (i) the method of filing bankruptcy claims via Kraken's system or (ii) the method of filing bankruptcy claims via the System.

Q16: How are Exchange-Related Bankruptcy Claims filed via Kraken's system?

A: After logging in to the System, select the option to file your Exchange-Related Bankruptcy Claim via Kraken's system and file your claim. To file an Exchange-Related Bankruptcy Claim via Kraken's system, it is necessary to open a Kraken account and become a Kraken user in advance and to agree to certain terms which relate to the use of Kraken's system.

Q17: How are Exchange-Related Bankruptcy Claims filed via the System (the bankruptcy trustee's System)?

A: Exchange-Related Bankruptcy Claims will be filed using the System, without using Kraken's system.

Q18: What are the differences between Kraken's system and the bankruptcy trustee's System?

A: Kraken's system and the bankruptcy trustee's System have the same functions with regard to filing claims. To use Kraken's system, it is necessary to open a Kraken account and become a Kraken user, but by becoming a Kraken user, the User may be able to enjoy certain potential benefits such as the ability to receive bankruptcy distribution in Bitcoin.

For details, please refer to section III of the document titled "Notice of Commencement of Filing Bankruptcy Claims by MTGOX Bitcoin Exchange Users".

Q19: Is it better to use Kraken's system or the bankruptcy trustee's System?

A: Please refer to the question and answer above.

Q20: What are the requirements for filing an Exchange-Related Bankruptcy Claim via Kraken's

system?

A: In addition to the requirements for filing an Exchange-Related Bankruptcy Claim using the Online Method, it is necessary to open a Kraken account and become a Kraken user in advance and to agree to certain terms which relate to the use of Kraken's system.

Q21: What should I do if I do not become a Kraken user and am unable to file an Exchange-Related Bankruptcy Claim via Kraken's system?

A: In this case, please file an Exchange-Related Bankruptcy Claim via the System.

Q22: If I become a Kraken user after filing an Exchange-Related Bankruptcy Claim via the System, are there any benefits to becoming a Kraken user with regard to MTGOX's bankruptcy proceedings?

A: Yes (in this case, the bankruptcy trustee will announce by when you will need to become a Kraken user in the future).

### **3. Basic Questions Relating to Filing of Exchange-Related Bankruptcy Claims**

Q23: Are there any restrictions on the types of characters that can be entered into the System?

A: Please enter the information which is necessary for filing bankruptcy claims using only Japanese characters (*kanji* in common use, *hiragana* and/or *katakana*), Arabic numerals (0-9), and/or the letters of the Roman alphabet. Please do not use any diacritical marks such as acute accents, cedillas and umlauts. With regard to entries concerning the "INFORMATION FOR IDENTIFICATION PURPOSES" section ("Details originally registered with the MTGOX Bitcoin exchange" and "Details of financial institution which were originally registered with the MTGOX Bitcoin exchange"), if the information which you originally registered with the MTGOX Bitcoin exchange included characters other than the characters indicated above, please enter such information in the language in which you made the original registration.

Q24: What is the time limit to complete the filing of my bankruptcy claim after logging in to the bankruptcy trustee's system?

A: If you do not complete your filing within approximately 1 hour after logging in, the bankruptcy trustee's system will log you out automatically. Similarly, if you leave your computer in sleep mode for approximately 10 minutes, the System will log you out automatically, and you will need to log in to the System again.

Q25: How will the bankruptcy trustee extract the details of the bankruptcy claim which I/we filed using this System and submit the proof of bankruptcy claim to the court?

A: The bankruptcy trustee will extract the details of the bankruptcy claims which Users entered using this System and use those details to complete the “Proof of Bankruptcy Claim” form which is attached at the end of this document. Once completed, the attached form will be submitted to the Tokyo District Court at the appropriate time.

Q26: Is it necessary to print out the details that I have entered when filing an Exchange-Related Bankruptcy Claim?

A: Yes. If a User files an Exchange-Related Bankruptcy Claim using the Online Method, after such filing, it will be possible to view the information that the User has entered on Kraken’s system or the bankruptcy trustee’s System, but part of the said information will be masked for security reasons, so please ensure that you print out the relevant information for your record. If a User files an Exchange-Related Bankruptcy Claim using the Offline Method, such User will not be able to view his or her own information without printing it out, so please ensure that you print out the information.

Q27: What should I do if the details of an Exchange-Related Bankruptcy Claim change after I have filed the said claim?

A: If a User has filed an Exchange-Related Bankruptcy Claim using the Online Method, it will be possible to change the details of the claim using the Online Method even after it has been filed. Please log in to the System, click the “VIEW OR CHANGE THE DETAILS OF THE BANKRUPTCY CLAIM THAT YOU HAVE FILED” button, and change the relevant details of the claim. However, regarding any change of the creditor’s name which arises due to a change in the right holder of the Exchange-Related Bankruptcy Claim (pursuant to a transfer of claim, etc.), please see section II.7 below. In addition, please note that it will not be possible to increase the amount of the bankruptcy claim which you have filed after the deadline that the bankruptcy trustee will announce at a later date.

Q28: If I had multiple MTGOX accounts with the MTGOX Bitcoin exchange, will I be able to log in one time and file bankruptcy claims for all my accounts in one go?

A: No. If you had multiple MTGOX accounts with the MTGOX Bitcoin exchange, you will need to log in to and file your bankruptcy claim separately for each account.

#### **4. Questions Relating to Each Information Entered When Filing Exchange-Related Bankruptcy Claims**

Q29: Is there anything I should be careful about when entering my name?

A: Please enter your official full name, not your nickname, using only Japanese characters (*kanji* in

common use, *hiragana* and/or *katakana*), Arabic numerals (0-9), and/or the letters of the Roman alphabet. Please do not use any diacritical marks such as acute accents, cedillas and umlauts.

In the future, you may be asked to provide your bank account details in order to receive a bankruptcy distribution. If the name and address that you enter, do not correspond with those for the bank account details, you may not be able to receive the bankruptcy distribution.

Q30: Is there anything I should be careful about when entering my address?

A: Please enter the address where you actually live using Japanese characters (only *kanji* in common use, *hiragana* and/or *katakana*), Arabic numerals (0-9), and/or the letters of the Roman alphabet. Please do not use any diacritical marks such as acute accents, cedillas and umlauts.

The bankruptcy trustee may send procedural documents to the addresses that Users have entered by post.

Q31: Is there anything I should be careful about when entering my e-mail address?

A: Please enter an e-mail address that you actually use. You may enter an e-mail address which is different from the e-mail address which was originally registered with the MTGOX Bitcoin exchange.

If it is necessary for the bankruptcy trustee to contact Users who filed Exchange-Related Bankruptcy Claims, in principle, it is expected that the bankruptcy trustee will contact Users by e-mail.

Q32: What are delay damages?

A: Users have not been able to withdraw Bitcoin since February 10, 2014 (Japan time), or to withdraw money since February 25, 2014 (Japan time). As a result, delay damages accrue at an annual rate of 6% from the day after the day on which withdrawals became impossible until April 23, 2014 (the day before the commencement of bankruptcy proceedings) (Japan time).

If you file an Exchange-Related Bankruptcy Claim using the Online Method and enter the amount of your claim, the amount of delay damages will be calculated for you automatically.

If you file an Exchange-Related Bankruptcy Claim using the Offline Method and enter the amount of claim on the Exchange-Related Bankruptcy Claim Form (Form (1)-1), delay damages will be calculated automatically as long as you complete the form on your computer.

**The bankruptcy trustee does not plan to accept any delay damages or claims for damages other than the above.**

Q33: Can I make a claim in a currency other than Japanese yen or in Bitcoin? How can I convert the amounts into Japanese yen?

A: Under the Japanese Bankruptcy Law, it is necessary to convert currencies other than Japanese yen

and Bitcoin concerning claims which are filed into Japanese yen. If you file an Exchange-Related Bankruptcy Claim using the Online Method and enter the amount of foreign currency or Bitcoin, the amount will be converted into Japanese yen for you automatically. Even if you file an Exchange-Related Bankruptcy Claim using the Offline Method and enter the amount of foreign currency or Bitcoin on the Exchange-Related Bankruptcy Claim Form (Form (1)-1) which can be found at the bottom of the screen at <https://claims.mtgox.com>, the amount will be converted into Japanese yen automatically as long as you complete the form on your computer.

Following consultations with the Tokyo District Court and in accordance with the Japanese Bankruptcy Law, the foreign currency exchange rates used will be the closing rate of the telegraphic transfer selling rate of the Tokyo Foreign Exchange Market (the rate published by Mitsubishi UFJ Research and Consulting Co., Ltd. ([http://www.murc-kawasesouba.jp/fx/past\\_3month.php](http://www.murc-kawasesouba.jp/fx/past_3month.php))) on the day (April 23, 2014) (Japan time) before the commencement of bankruptcy proceedings .

Following consultations with the Tokyo District Court and in accordance with the Japanese Bankruptcy Law, the exchange rate for Bitcoin will be the CoinDesk Bitcoin Price Index on the day (23:59 on April 23, 2014) (Japan time) before the commencement of bankruptcy proceedings (1 Bitcoin = \$483 = 50,058.12 yen<sup>2</sup>).

Q34: Can a conversion method different from the one determined by the bankruptcy trustee be used?

A: No.

Q35: What will be done with regard to fractions of less than one Japanese yen?

A: Fractions of less than one Japanese yen arising from the conversion of foreign currencies and Bitcoin into yen will be rounded down.

Q36: What are subordinate bankruptcy claims?

A: Under the Japanese Bankruptcy Law, certain claims such as delay damages after the commencement of bankruptcy proceedings are given a subordinated status, meaning that they are subject to bankruptcy distribution after bankruptcy distributions of 100% of the ordinary bankruptcy claims are made, and they are referred to as subordinate bankruptcy claims.

Delay damages accrue on a daily basis after the commencement of bankruptcy proceedings, but the amounts are not fixed, so Users file claims for delay damages (the actual amount of which is not yet

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<sup>2</sup> This calculation is made using the exchange rate "US\$1 = ¥103.64" (the closing rate of the telegraphic transfer selling rate of the Tokyo Foreign Exchange Market (the rate published by Mitsubishi UFJ Research and Consulting Co., Ltd.) on the day (April 23, 2014) (Japan time) before the commencement of bankruptcy proceedings.

fixed) as subordinate bankruptcy claims.

In Japanese bankruptcy proceedings, there are almost no examples of bankruptcy distributions of subordinate bankruptcy claims, and in these proceedings too, it is not currently anticipated that such bankruptcy distributions will be made.

Q37: What is litigation information? What should I write?

A: Under the Japanese Bankruptcy Law, if a person who files a bankruptcy claim is involved in any pending lawsuit concerning the bankruptcy claim, it is necessary to enter information concerning that lawsuit including the country where the lawsuit is pending, the court, the names of the parties, the case number, and the case name using only Japanese characters (*kanji* in common use, *hiragana* and/or *katakana*), Arabic numerals (0-9), and/or the letters of the Roman alphabet. Please do not use any diacritical marks such as acute accents, cedillas and umlauts. In addition, in the case where a person who files a bankruptcy claim has an enforceable debt or final judgment relating to the relevant bankruptcy claim, it is necessary to mail a copy of them to MTGOX Co., Ltd. Office of Bankruptcy Trustee.

Q38: Why is it necessary to enter information that I originally registered with the MTGOX Bitcoin exchange?

A: As it may be necessary to confirm whether Users who file Exchange-Related Bankruptcy Claims are really Users, entry of this information is requested. The relevant information is information that is voluntarily entered, and as a result, the filing of an Exchange-Related Bankruptcy Claim can be made without providing such information, but if the information is not entered and it becomes necessary to confirm whether the User is really a User, it may not be possible for the bankruptcy trustee to make this confirmation, and the said Exchange-Related Bankruptcy Claim could be rejected.

Entry of this information is not limited to Japanese characters (*kanji* in common use, *hiragana* and/or *katakana*), Arabic numerals (0-9), and/or the letters of the Roman alphabet and should be entered in the language in which the User made the original registration. Please do not use any diacritical marks such as acute accents, cedillas and umlauts.

Q39: What is a YubiKey serial number?

A: It is the number indicated on the back of a YubiKey. Users who use a YubiKey when logging in to the MTGOX system, should enter the serial number indicated on the back of the YubiKey.

Q40: What is the MTGOX account number?

A: It is a number which is issued by MTGOX to each User. The account number may be indicated in



e-mails exchanged with MTGOX. Users who know their account numbers should enter it.

Q41: Why is it necessary to enter the account details at the financial institution which I originally registered with the MTGOX Bitcoin exchange?

A: It may be necessary to confirm whether Users who file Exchange-Related Bankruptcy Claims are really Users who were registered with the MTGOX Bitcoin exchange, and as a result, the said details are requested.

**This does not mean that bankruptcy distributions will be made into that account.**

Q42: What is the survey on preferred method of payment for bankruptcy distributions?

A: It is a survey on Users' preferences regarding whether they wish to receive bankruptcy distributions in Bitcoin. The bankruptcy trustee will determine the bankruptcy distribution process taking those preferences into consideration. If a decision is made to make distributions in Bitcoin, following consultations with the Tokyo District Court, when the time of the distribution approaches, the bankruptcy trustee will ask for each User's final choice regarding whether Users wish to receive distributions in Bitcoin. Please note that, even if a User responds to the survey stating that the User wishes to receive a distribution in Bitcoin, if the User does not re-confirm at the time of the final confirmation that the User wishes to receive the distribution in Bitcoin, the distribution will be made in money.

Q43: Will I not be able to file an Exchange-Related Bankruptcy Claim if I don't enter all entry fields?

A: There are fields that must be entered to (fields concerning information without which a bankruptcy claim cannot be filed) and fields that are entered on a voluntary basis (fields concerning information that is not essential to file a bankruptcy claim). If you do not enter all entry fields that must be entered to you will not be able to file an Exchange-Related Bankruptcy Claim.

The voluntary fields are requested for various reasons, including the collection of information that may be necessary to confirm whether persons who file Exchange-Related Bankruptcy Claims are really Users who were registered with the MTGOX Bitcoin exchange. The filing of an Exchange-Related Bankruptcy Claim can be made without entering the voluntary entry fields, but if they are not entered and it becomes necessary to confirm whether the person filing the claim is really a User and the bankruptcy trustee cannot make such confirmation, the Exchange-Related Bankruptcy Claim could be rejected.

## **5. Questions Relating to Acceptance/Rejection**

Q44: How will the bankruptcy trustee investigate bankruptcy claims that are filed? What is an

“Acceptance/Rejection” of a bankruptcy claim?

A: The bankruptcy trustee will make decisions as to whether the bankruptcy claims filed by the bankruptcy creditors actually exist. Such decision is referred to as an “Acceptance/Rejection”.

The document indicating the results of the Acceptance/Rejection of bankruptcy claims filed by all bankruptcy creditors is referred to as the statement of Acceptance/Rejection.

Q45: Will the bankruptcy trustee accept as the amount of the bankruptcy claims the monetary and Bitcoin balances of Users which are indicated at <https://www.mtgox.com/>?

A: Not necessarily. The monetary and Bitcoin balances of Users which can be viewed at <https://www.mtgox.com/> are for reference purposes only. The bankruptcy trustee is currently investigating the monetary and Bitcoin balances of Users and will make an Acceptance/Rejection decision based on the results of this investigation.

Q46: When will the Acceptance/Rejection decision be made?

A: It is currently scheduled to be made on September 9, 2015 (Japan time).

Q47: How can Users find out about the Acceptance/Rejection of the Exchange-Related Bankruptcy Claims that they filed?

A: If the User is able to use the Online Method, the User can view the results of whether the bankruptcy trustee recognized the bankruptcy claim of the Exchange-Related Bankruptcy Claim that the User filed. Also, if a User is not able to use the Online Method (including cases where the User filed an Exchange-Related Bankruptcy Claim using the Offline Method), the bankruptcy trustee plans to notice by e-mail or the other method.

## **6. Questions Relating to Bankruptcy Distributions**

Q48: Please explain the method of making bankruptcy distributions.

A: Please refer to section V.2 of the document titled “Notice of Commencement of Filing Bankruptcy Claims by MTGOX Bitcoin Exchange Users”.

Q49: Has a decision been made to make bankruptcy distributions in Bitcoin?

A: No decision has been made yet. The bankruptcy trustee is currently investigating the possibility of making bankruptcy distributions in Bitcoin and is consulting with the Tokyo District Court.

Q50: Who will pay the necessary expenses to make bankruptcy distributions?

A: Under the Japanese Bankruptcy Law, in the case where the bankruptcy trustee transfers the amount of a bankruptcy distribution into an account at a financial institution specified by a

bankruptcy creditor, the bankruptcy creditor will pay all expenses including bank transfer charges and currency exchange charges. For more information concerning expenses necessary to receive bankruptcy distributions in this case, please refer to section V.2 of the document titled "Notice of Commencement of Filing Bankruptcy Claims by MTGOX Bitcoin Exchange Users".

Q51: When will bankruptcy distributions be made?

A: The timing has not yet been determined. It will be announced when a decision is made.

**7. Questions Relating to Change of Right Holder of Exchange-Related Bankruptcy Claim (pursuant to a transfer of claim, etc.)**

This section will be updated at a later time. In cases where the right holder of an Exchange-Related Bankruptcy Claim which was filed using the Online Method transfers his or her entire bankruptcy claim, it will be possible to perform change procedures using the Online Method at a later date (however, it will still be necessary to mail certain documents to MTGOX Co., Ltd. Office of Bankruptcy Trustee). Further explanation will be provided at a later date.

**III. Questions Relating to the Offline Method**

**1. Basic Questions Relating to the Offline Method**

Q52: What is the Offline Method for filing Exchange-Related Bankruptcy Claims?

A: It is a method which does not use the Online Method, whereby the bankruptcy claim form designated by the Bankruptcy Trustee (Exchange-Related Bankruptcy Claim Form (Form (1)-1)) is completed using the User's computer and the completed form is mailed to MTGOX Co., Ltd. Office of Bankruptcy Trustee.

Q53: What are the benefits of filing Exchange-Related Bankruptcy Claims using the Offline Method?

A: The Offline Method offers no particular benefits compared to the Online Method. Therefore, Users who are able to use the Online Method should file their claims using the Online Method.

Q54: What are the requirements for filing Exchange-Related Bankruptcy Claims using the Offline Method?

A: The requirements are to have an Exchange-Related Bankruptcy Claim and to use the Exchange-Related Bankruptcy Claim Form (Form (1)-1).

Q55: What is the procedure for filing Exchange-Related Bankruptcy Claims using the Offline Method?

A: Please refer to section VI.1 of the document titled "Notice of Commencement of Filing Bankruptcy Claims by MTGOX Bitcoin Exchange Users".

## **2. Basic Questions Relating to Filing of Exchange-Related Bankruptcy Claims**

Q56: Is it possible to use a document other than the form designated by the bankruptcy trustee?

A: No. **If you use a form other than the Exchange-Related Bankruptcy Claim Form (Form (1)-1), the claim may not satisfy the requirements of the Japanese Bankruptcy Law and the filing may be invalid. Also, please ensure that you print out and mail the entire form. If you do not mail the entire form, the claim will not satisfy the requirements of the Japanese Bankruptcy Law and the filing may be invalid.**

Q57: Are there any restrictions on the types of characters that can be entered into the claim form?

A: The types of characters that can be entered for each field are indicated in the relevant sections of the claim form. Please ensure that you comply with those instructions. Please note that if any character other than those that are permitted are entered in fields where it is indicated that only Japanese characters (*kanji* in common use, *hiragana* and/or *katakana*), Arabic numerals (0-9), and/or the letters of the Roman alphabet can be used, that portion of the form will be considered to contain no information. Please do not use any diacritical marks such as acute accents, cedillas and umlauts.

Q58: Will I be unable to file an Exchange-Related Bankruptcy Claim if I don't complete all the fields?

A: Please refer to question 43.

Q59: Is it necessary to make a copy of the completed form when filing an Exchange-Related Bankruptcy Claim?

A: Please refer to question 26.

Q60: What should I do if the details of an Exchange-Related Bankruptcy Claim changes after I have filed the said claim?

A: If a User has filed the Exchange-Related Bankruptcy Claim using the Offline Method, it will be necessary to change the details of the claim using the Offline Method. Please complete the Exchange-Related Bankruptcy Claim Change Form (Form (1)-2) using your computer, print out the completed form, sign or seal to the form, and mail it to MTGOX Co., Ltd. Office of Bankruptcy Trustee. However, regarding any change of the creditor's name which arises due to a change in the right holder of the Exchange-Related Bankruptcy Claim (pursuant to a transfer of claim, etc.), please see section VI.5 below. In addition, please note that it will not be possible to increase the amount of

the bankruptcy claim which you have filed after the deadline that the bankruptcy trustee will announce at a later date.

**3. Questions Relating to Each Information Entered When Filing Exchange-Related Bankruptcy Claims**

Q61: Please explain each information to be entered when filing Exchange-Related Bankruptcy Claims.

A: Please refer to the questions and answers in section II.4 above.

**4. Questions Relating to Acceptance/Rejection**

Q62: Please explain what an Acceptance/Rejection of a bankruptcy claim is.

A: Please refer to the questions and answers in section II.5 above.

**5. Questions Relating to Bankruptcy Distributions**

Q63: Please explain about bankruptcy distributions.

A: Please refer to the questions and answers in section II.6 above.

**6. Questions Relating to Change of Right Holder of Exchange-Related Bankruptcy Claim (pursuant to a Transfer of Claim, etc.)**

Q64: Please explain about changes to the right holder of the Exchange-Related Bankruptcy Claim pursuant to a transfer of claim, etc.

A: Please refer to the questions and answers in section II.7 above.

End of document

Q25

事件番号 平成26年(ワ)第3830号 Case No.: 2014 (W) No. 3830	役所・破産管財人使用欄 For Court/Bankruptcy Trustee Use Only						
破産者 株式会社MTG OX Bankrupt Entity: MTG OX Co., Ltd.							
破産管財人 井藤士 小松 俊明 Bankruptcy Trustee: Nobuaki Kobayashi, Attorney-at-Law	No.						
届出期間 日本時間2015年5月29日まで Filing Period: until May 29, 2015 (Japan time)							
<b>破産債権届出書</b> <b>Proof of Bankruptcy Claim</b>							
作成日 年 月 日 Date prepared:	受領日 年 月 日 Date Received:						
平成26年(ワ)第3830号 2014 (W) No. 3830 Contact Person for Receiving Documents	郵便受取事務担当						
東京地方裁判所民事第20部合議部 Tokyo District Court, Collegiate Section of the 20th Civil Chamber							
破産債権者の表示 ※本届出書の内容は、破産管財人がMTOXのユーザーによるオンラインでの債権の届出のために構築したシステム上で、センシティブな個人情報（氏名、住所、電話番号、FAX番号、メールアドレスを含みます。）につき振付宛にマスキングした上で、当該システムにログインして債権の届出をした破産債権者に開示されます。 Information on Bankruptcy Creditor. "The details of this proof of claim will be accessible through the System created by the bankruptcy trustee for the online filing of bankruptcy claims by MtGox Users, with some sensitive personal information (including name, address, telephone number, fax number and e-mail address) redacted partially, to bankruptcy creditors who log in to and have filed claims via the System." 【国及び住所】 Country, zip/postcode and address:							
【氏名又は法人名及び代表者名】 Name of individual or company name and name of CEO/managing director.							
<b>届出破産債権の表示</b> <b>Description of Bankruptcy Claim</b>							
(1) 届出破産債権 Bankruptcy claim							
債権の種類 Type of claim	債権額 Amount of claim						
金銭に関する債権 Claims regarding cash	<table border="1"> <tr> <td>USD</td> <td>円 yen</td> </tr> <tr> <td>EUR</td> <td>円 yen</td> </tr> <tr> <td>***</td> <td>円 yen</td> </tr> </table>	USD	円 yen	EUR	円 yen	***	円 yen
USD	円 yen						
EUR	円 yen						
***	円 yen						
債権の内容及び原因 Details and cause of claim	<p>破産者に對する金銭の返還に關する債権はなし。円以外の通貨に對する債権は、日本時間 2014 年 4 月 23 日の東京外国為替相場・電匯為替相場に換算して開示している。</p> <p>Claims against MtGox Co., Ltd. regarding cash (in the case of claims regarding currencies other than Japanese yen, amounts will be converted into Japanese yen using the closing value of the telegraphic transfer selling rate of the Tokyo Foreign Exchange Market on April 23, 2014 (Japan time)).</p>						
遅延損害金 Delay damages	円 両方の金銭の返還に關する債権に對する日本時間 2014 年 2 月 26 日から算定（延滞期間は、日本時間 2014 年 2 月 26 日まで年 6% の割合で計算） Calculated at the rate of 6% per annum from February 26, 2014 (Japan time) until the day before the						

貴殿が本システムで届出ボタンを押して届出された旨がここに入力されます。  
The date on which you filed your bankruptcy claim by clicking the "COMPLETE FILING" button in the System will be entered in this field.

貴殿が本システムで「破産債権者の表示」の欄に入力した国・住所・郵便番号がここに入力されます。  
The country, address, and zip/postcode which you entered in the "INFORMATION ON BANKRUPTCY CREDITORS" section of the System will be entered in this field

貴殿が本システムで「破産債権者の表示」の欄に入力した氏名又は会社名及び代表者名がここに入力されます。  
The name of the individual or the company name and the name of the CEO/managing director which you entered in the "INFORMATION ON BANKRUPTCY CREDITORS" section of the System will be entered in this field.

貴殿が本システムで「届出破産債権の表示」の欄に入力した（又は本システムにより自動的に計算及び入力された）金銭の届出額がここに入力されます。The amount of each currency which you entered (or which was calculated and entered automatically by the System) in the "YOUR BANKRUPTCY CLAIM" section of the System will be entered in these fields.

小計 Subtotal		¥ yen	commencement of bankruptcy proceedings on claims regarding cash after conversion into Japanese yen.
ビットコインに関する 債権 Claim regarding Bitcoin	BTC	¥ yen	債権者に對するビットコインの返還に関する債権(日本時間 2014 年 4 月 23 日 20 時 30 分時点の CoinDesk BITCOIN PRICE INDEX のビットコイン相場で換算している。) Claims against MtGox Co., Ltd. regarding Bitcoin (amounts will be converted into Japanese yen using the CoinDesk Bitcoin price index as of 11:59 p.m. on April 23, 2014 (Japan time)). 債権発生後のビットコインの返還に関する債権に對する日本時間 2014 年 2 月 11 日から破産手続開始前日まで年 6% の割合で計算 Calculated at the rate of 6% per annum from February 11, 2014 (Japan time) until the day before the commencement of bankruptcy proceedings on claims regarding Bitcoin after conversion into Japanese yen.
遅延損害金 Delay damages		¥ yen	
小計 Subtotal		¥ yen	
合計 Total		¥ yen	私又は当社は、破産手続開始後の遅延損害金額を延滞金と見做す債権として取り出す。 (We hereby file a claim for delay damages (the actual amount of which is not yet fixed) arising after the commencement of bankruptcy proceedings, as a subordinate bankruptcy claim.)
(2) 訴訟の有無 (訴訟等が係属している債権の種類のみ記入) Existence of lawsuits (please complete only if such lawsuits, etc. are currently pending)			
裁判所又は行政官署 Law court or administrative proceedings related to the bankruptcy claim	国名 Country: 裁判所又は行政官署 Name of Court or Government organization: 当事者名 Parties: 事件番号 Case no.:	事件名 Case name:	
(3) 執行力ある債権を私又は裁判所判決の有無 (□にチェックしてください) Existence of enforceable debt or final judgment (check the appropriate box)			
<input type="checkbox"/> 有り合計 額 (コピーを提出してください) <input type="checkbox"/> 無し (少額債権金受領について) 配当金額が 1000 円に満たない場合には、配当金を受領する見込みがあります。 なお、配当金領が、送金手続料、送金手数料等の配当に際して生じる費用として合理的に見込まれる費用に満たない場合、破産債権者は、破産管理人が指差す場所において配当金を受領することとなり、破産管理人が指差す場所において配当金を受領しない場合には、破産管理人が東京法務局に配当金を出金することになります。 Receipt of small distributions: I/we intend to receive a bankruptcy distribution even if the amount of the distribution is less than 1,000 yen. If the amount of a distribution is less than the reasonably estimated amount of expenses which would be incurred in connection with the distribution such as bank transfer charges and currency exchange charges, bankruptcy creditors would need to receive the cash distribution by collecting it at a place designated by the bankruptcy trustee. If the bankruptcy creditor does not directly collect the distribution at the designated place, the bankruptcy trustee will deposit the distribution money with the Tokyo Legal Affairs Bureau.			

貴殿が本システムで「届出破産債権の表示」の欄に入力した（又は本システムにより自動的に計算及び入力された）BTCの届出額がここに入力されます。The amount of Bitcoin which you entered (or which was calculated and entered automatically by the System) in the "YOUR BANKRUPTCY CLAIM" section of the System will be entered in these fields.

貴殿が本システムで「届出破産債権の表示」の欄に自動的に計算及び入力された債権の届出の合計額がここに入力されます。  
The total amount of Bitcoin which was calculated and entered automatically by the System in the "YOUR BANKRUPTCY CLAIM" section of the System will be entered in this field.

貴殿が本システムの「破産債権に関する訴訟の有無」欄に入力した訴訟に関する情報がここに入力されます。  
The information regarding lawsuits which you entered in the "HAVE YOU COMMENCED ANY OTHER LAWSUIT THAT IS RELATED TO THIS BANKRUPTCY CLAIM?" section of the System will be entered in these fields.

事件番号 平成26年(ワ)第3830号  
Case No.: 2014 (U) No. 3830  
破産者 株式会社MTTCOX  
Bankrupt Entity: MtGox Co., Ltd.

# 申 述 書 Statement

Date: 年 月 日

破産者株式会社MTTCOX  
Bankrupt Entity: MtGox Co., Ltd.  
破産管理人 弁護士 小林 信明 案  
To Bankruptcy Trustee: Nobuo Kobayashi, Attorney-at-Law  
〒  
[所在地住所]  
Country, zip/postcode and address:

【氏名又は法人名及び代表者名】  
Name of individual or company name and name of CEO/managing director

【電話】 Telephone number

【FAX】 Facsimile number

【メールアドレス】 E-mail address

【法人が届け出る場合のみ】 事務担当者の氏名  
(To be completed by corporations only) Name of contact person:

【法人が届け出る場合のみ】 事務担当者の住所  
(To be completed by corporations only) Address of contact person:

【法人が届け出る場合のみ】 事務担当者の電話番号  
(To be completed by corporations only) Telephone number of contact person:

【法人が届け出る場合のみ】 事務担当者のFAX番号  
(To be completed by corporations only) Facsimile number of contact person:

(1) 私/当社は、破産案件について、破産債権の届出をするに当たり、以下の事項について同意及び説明いたします。  
I/We hereby agree to the following terms and represent as set forth in the following terms, in relation to the filing of my/our bankruptcy claim for the case indicated above.

①私/当社は、届出名義人本人であること。

I/We am/are the person/entity filing the proof of claim.

②私/当社は、破産管理人の同意によらず、破産管理人が選定する破産事件の債権届出及び債権調査のためのインターネット上のシステム（以下「本システム」という。）の問題・障害等に際して、何らかの損害を被った場合、及び破産管理人がビットコインによる配当を行う場合、ビットコインの技術上の問題・障害等に際して、ビットコインによる配当を適切に受領することができなくなったり、又はその他何らかの損害を被ったとしても、株式会社BTCOX及び破産管理人に対して損害賠償請求等一切の請求をしないこと。

In the case where I/we suffer any loss in relation to trouble, failure, etc. that arises in relation to the Internet-based system (the "System") operated by the bankruptcy trustee for filing claims and investigating claims, or I/we cannot receive a distribution in Bitcoin appropriately or suffer any loss in relation to any technical trouble, failure, etc. concerning Bitcoin if the bankruptcy trustee makes the distribution in Bitcoin and the said trouble, failure, etc. is not caused by the bankruptcy trustee intentionally, I/we will not make any claim, including

貴殿が本システムで「破産債権者の表示」の欄に入力した国・住所・郵便番号がここに入力されます。  
The country, address, and zip/postcode which you entered in the "INFORMATION ON BANKRUPTCY CREDITORS" section of the System will be entered in this field.

貴殿が本システムで「破産債権者の表示」の欄に入力した氏名又は会社名及び代表者名がここに入力されます。  
The name of the individual or the company name and the name of the CEO/managing director which you entered in the "INFORMATION ON BANKRUPTCY CREDITORS" section of the System will be entered in this field.

貴殿が本システムで「破産債権者の表示」の欄に入力した電話番号・FAX番号・メールアドレスがここに入力されます。  
The telephone number, facsimile number and e-mail address which you entered in the "INFORMATION ON BANKRUPTCY CREDITORS" section of the System will be entered in these fields.

貴殿が本システムで「破産債権者の表示」の欄に入力した法人の事務担当者の氏名・住所・電話番号・FAX番号がここに入力されます。  
The name, address, telephone number, facsimile number and e-mail address of the contact person which you entered in the "INFORMATION ON BANKRUPTCY CREDITORS" section of the System will be entered in these fields.

貴殿が本システムを利用するために同意した事項です。  
These are the terms to which you agreed in order to use the System.



any claim for damages, against MtGox and/or its bankruptcy trustee in relation to the said loss.

⑤私/当社は、破産管財人が定めている若しくは命ぜられる本システム利用上のルール（MTGox のユーザーの個人情報に関する同意事項を含む）がこれに照らされない）、又は当該ルールを変更した場合には変更後の当該ルールに従うものとし、当該ルールに違反し、又は本システムに違法若しくは不適切な行為をし、若しくは当該行為を試みた場合には、本システムを利用できなくなることを

lWe will follow any rules (as amended from time to time) regarding the use of the System which have been prescribed (including but not limited to the Agreement Relating to MtGox Users' Personal Information), or may be prescribed, by the bankruptcy trustee. If lWe violate any of the said rules, or perform any illegal or inappropriate act or attempt to perform such act in connection with the System, lWe will be prohibited from using the System.

⑥私/当社は、日本破産法その他の関連法令上定められている裁判所又は破産管財人から破産債権者への通知と、債権届出時に申告した選定メールアドレス等の電子的方法により受領すること、及び破産管財人が、当該メールアドレス宛にEメールを送信した場合には、日本時間で送信した日の翌日に私/当社に届いたものとみなされることを。

lWe will receive notices that are sent to bankruptcy creditors by the court or the bankruptcy trustee pursuant to the Japanese Bankruptcy Law and other related laws and rules by electronic means, including by e-mails addressed to the e-mail address which was provided as the means of communication when filing this claim, and if the bankruptcy trustee sends any e-mail to such e-mail address, the e-mail will be deemed to have reached me/us on the date immediately following the day on which the bankruptcy trustee sent such e-mail (Japan time).

⑦破産管財人は、私/当社が本システムを利用して行った破産債権の届出の内容を、所定の破産債権届出書に印刷し、裁判所その他必要な提出先に提出すること。

The bankruptcy trustee will print out the details in the bankruptcy claim that lWe filed through the System using a designated filing form and will submit it to the court and any other necessary destinations.

⑧私/当社は、本システムの利用によって取得した情報（他の破産債権者に関する情報を含むが、これに限らない）を、破産事件における権利行使以外の目的には使用しないこと。

lWe will not use any information obtained by using the System (including but not limited to information on other bankruptcy creditors) for any purposes other than exercising my/our rights in relation to these proceedings.

⑨破産債権は、破産管財人が提示する為替レート（日本時間 2014 年 4 月 23 日の東京外四為替相場・電信為替相場（三菱UFJ リサーチ&コンサルティング株式会社によって公表されている相場）及びビットコインレート（日本時間 2014 年 4 月 23 日 23 時 59 分時点の Coinbase BITCOIN PRICE INDEX のビットコイン相場）（1 ビットコイン＝483 ドル＝50,058.12円）、1USドル＝103.64円（平成 26 年 4 月 23 日（日本時間）の東京外国為替市場・電信為替相場（三菱UFJ リサーチ&コンサルティング株式会社によって公表されている相場の終値）で換算しています。）によって、円換算されること。

The amount of my/our bankruptcy claim will be converted into Japanese yen using the exchange rate designated by the bankruptcy trustee (the closing rate of the telegraphic transfer selling rate of the Tokyo Foreign Exchange Market (the rate published by Mitsubishi UFJ Research and Consulting Co., Ltd.) on April 23, 2014, Japan time) and the Bitcoin rate designated by the bankruptcy trustee (CoinDesk Bitcoin Price Index at 23:59 on April 23, 2014, Japan time) (1 Bitcoin = USD483 = JPY50,058.12. This calculation is made using the rate "USD1 = JPY103.64" (the closing rate of the telegraphic transfer selling rate of the Tokyo Foreign Exchange Market (the rate published by Mitsubishi UFJ Research and Consulting Co., Ltd.) on April 23, 2014, Japan time).

⑩破産管財人の私/当社への配当の支払が、日本外国為替及び外国貿易法並びに外国貿易者金融調停（OFAC 規則）等のいかなる法規則にも抵触しないこと。

The distribution that may be made by the bankruptcy trustee to me/us will not violate any legal regulations, including the Japanese Foreign Exchange and Foreign Trade Control Law and the US Finance Ministry's financial restrictions (OFAC regulations).

④破産管財人が、破産債権者が開示する Kraken 又は金融機関の口座に対し配当をする場合、私/当社は、破産債権者名簿に入力した氏名・名称と同一名称の Kraken 又は金融機関の口座で受け取ることを、

If the bankruptcy trustee makes a distribution by transferring cash into accounts at Kraken or any financial institution, I/we will receive such distribution through an account at Kraken or a financial institution which is in the same name as the name I/we entered for the filing of my/our bankruptcy claim.

⑤私/当社が Kraken のシステムを通じて破産債権の届出をした場合、又は私/当社が Kraken 取引所に開設した口座でビットコイン及び/又は金銭で配当を受け取る場合、破産管財人が Kraken が保有する私/当社の債権を受け取ることを破産管財人が配当に必要となる私/当社の権利を Kraken に開示し、共有すること。

If I/we file a bankruptcy claim through Kraken's system or, if I/we choose to receive a distribution in Bitcoin or in cash through an account with Kraken's exchange, the bankruptcy trustee will receive information on me/us that are held by Kraken and will decide to or share with Kraken information on me/us that is necessary to make the distribution.

⑥私/当社が Kraken のシステムを通じて破産債権の届出をした場合、Kraken のシステムの問題、障害等に関連して、何らかの損害を被ったときには、株式会社 MITCOX 及び破産管財人に対して損害賠償請求等一切の請求をしないこと。

If I/we file a bankruptcy claim through Kraken's system and suffer any loss due to any trouble, failure, etc. relating to Kraken's system, I/we will not make any claim, including any claim for damages, against MITCOX and/or its bankruptcy trustee in relation to such loss.

⑦私/当社が Kraken 取引所に開設した口座でビットコイン及び/又は金銭で配当を受け取る場合には、破産管財人は、配当するビットコイン及び/又は金銭を Kraken に交付した時点で配当が完了し配当義務が消滅し、交付後、私/当社が Kraken から配当を適切に受領することができなかったとしても、株式会社 MITCOX 及び破産管財人に対して損害賠償請求等一切の請求をしないこと。

If I/we choose to receive a distribution, either in Bitcoin or in cash, through an account with Kraken's exchange, such distribution will be completed and the bankruptcy trustee's responsibility to make such distribution will extinguish when the bankruptcy trustee has transferred to Kraken the Bitcoins and/or cash to be used for the distribution. After the said transfer has been made, I/we will not make any claim, including any claim for damages, against MITCOX and/or its bankruptcy trustee even if I/we cannot appropriately receive the distribution from Kraken.

⑧私/当社が金融機関の口座において金銭で配当を受け取ることを選択した場合には、必要情報の照記入、取扱いの種別や送金元銀行との取引の形態、日本国外の法廷利及び各金融機関の内部基準への基盤並びに諸手数料の発生その他の要因に基づき配当金を受領できなかった場合は諸手数料等を差し引いた金額の配当金を受け取る場合であっても、破産会社 MITCOX 及び破産管財人に対して損害賠償請求等一切の請求をしないこと。

If I/we choose to receive a distribution in cash by payment into an account at a financial institution, I/we will not make any claim, including any claim for damages, against MITCOX and/or its bankruptcy trustee, even if I/we am/are unable to receive the said cash distribution, or if I/we am/are only able to receive the cash distribution money after deducting various fees, etc. due to any cause including the entering of incorrect information, the type of currency dealt with by the financial institutions or the non-existence of a business relationship with the bank which is transmitting the money, a violation of Japanese or foreign legal regulations or the internal policy of each financial institution, or the incurrance of various charges.

⑨届け出た債権の一部が今後返還された場合で、かつ、債権調査において調査された債権の一部が認められなかったときには、破産人と譲受人は、認められた債権額について非調査債権額と調査債権額で按分した額をそれぞれ有することとなること。また、按分の結果、1円未満の増減が生じた場合には、当該増減を四捨五入すること。

In the case where part of the claim that is filed is transferred and only part of such transferred claim is accepted pursuant to the bankruptcy claims investigations, each of the transferor and the transferee will have rights in the accepted part of the claim on a pro-rata basis. If the said division of claim results in fractions of less than one Japanese yen, the figure will be rounded up or down to the nearest yen.

④本システムの説明文及び注意書き等を十分に確認したうえで本システムを利用しているものであり、当該説明文等の内容につき異議を述べないこと。

I will use the System after adequately confirming the explanations of the System and cautionary notes and will not make any objection to the details of such explanations and the like

(2) 希望する配当方法のアンケート

Survey on Preferred Method of payment for distributions

私/当社は、以下の方法による配当を希望します。

We would prefer to receive distributions using the following method

※このアンケートは、債権者の希望を調査するための参考情報であり、証券管理人は、正式な配当方法については独自決定し、ビットコインによる配当を行うことを決定した場合には、別途各債権者の意向を確認します。なお、ビットコインによる配当を行う場合には、あなたの配当以外に行われない予定であり、仮に債権者がビットコインでの配当を受けるためには、www.kraiken.com で Kraiken ユーザーとして登録することが必要となります。

• Method of payment for distributions

☐ 金銭による配当 Distribution in cash

☐ ビットコインによる配当 Distribution in Bitcoin

(3) MTGOXのビットコイン取引所において登録していたユーザー情報

User Information Registered with the MtGox Bitcoin Exchange

※あなたがMTGOXのビットコイン取引所に登録されているユーザーであることを確認するために必要な情報です。可能な限り入力してください。入力された情報が不十分であり、あなたがユーザーであることが確認できなかつた場合には、あなたの届出情報が認められない場合があります。

\* This information is necessary to confirm that you are a user registered with the MtGox Bitcoin exchange. Please enter the information to the extent possible. If the information entered is insufficient and it is not possible to confirm that you are a User, there is a possibility that your claim will be rejected.

①氏名・名称 Name of individual or corporation	
②生年月日 (個人の場合) Date of birth (in the case of an individual)	
③国、郵便番号及び住所 Country, zip/postcode, and address	
④メールアドレス E-mail address	
⑤銀行口座情報 Bank account information	
金融機関名・支店名 Name of financial institution and branch	
⑥口座種別 Account type	
⑦口座番号 Account number	
⑧口座を有する者の氏名 Pronunciation (only for Japanese individuals or entities)	
⑨ユーザーネーム Username	
⑩電話番号 Telephone number	
⑪FAX 番号 Facsimile number	
⑫電子キー又は OTP カードのシリアルナンバー Yubikey or OTP card serial number	
⑬アカウントナンバー Account number	

貴殿が本システムで「希望する配当方法 (アンケート)」の欄で選んだ配当方法がここに入力されます。  
The method of payment which you selected in the "PREFERRED METHOD OF PAYMENT FOR DISTRIBUTIONS (SURVEY)" section of the System will be entered in this field.

貴殿が本システムで「本人確認情報」の「MTGOXのビットコイン取引所に登録していた情報」の欄に入力した情報がここに入力されます。  
The information which you entered in the "Details of financial institution with the MTGOX Bitcoin exchange" part of the "INFORMATION FOR IDENTIFICATION PURPOSES" section of the System will be entered in these fields.

貴殿が本システムで「本人確認情報」の「MTGOXのビットコイン取引所に登録していた金融機関の情報」の欄に入力した情報がここに入力されます。  
The information which you entered in the "Details of financial institution which were originally registered with MTGOX Bitcoin exchange" part of the "INFORMATION FOR IDENTIFICATION PURPOSES" section of the System will be entered in these fields.

貴殿が本システムで「本人確認情報」の「MTGOXのビットコイン取引所に登録していた情報」の欄に入力した情報がここに入力されます。  
The information which you entered in the "Details originally registered with the MTGOX Bitcoin exchange" part of the "INFORMATION FOR IDENTIFICATION PURPOSES" section of the System will be entered in these fields.

# **EXHIBIT E**

事件番号 平成26年(フ)第3830号 Case No.: 2014 (fu) No. 3830	裁判所・破産管財人使用欄 For Court/Bankruptcy Trustee Use Only
破産者 株式会社MTGOX Bankrupt Entity: MtGox Co., Ltd.	No. *Leave this field blank.
破産管財人 弁護士 小林 信明 Bankruptcy Trustee: Nobuaki Kobayashi, Attorney-at-Law	
届出期間 日本時間2015年5月29日まで Filing Period: until May 29, 2015 (Japan time)	
	受領日 Date Received
<b>破産債権届出書</b> <b>Proof of Bankruptcy Claim</b>	平成26年(フ)第3830号 書類受領事務担当 2014 (fu) No. 3830 Contact Person for Receiving Documents
作成日 2015 年 月 日 Date prepared: Month(mm)/Day(dd)	年 月 日 受付 Date received: *Leave this field blank.
<p>【重要】届出書式の入力欄ごとに、入力できる文字を記載していますので、当該記載に従って下さい。仮に、日本で使われている文字（常用漢字、ひらがな、カタカナ）、アラビア数字（0～9）及び/又はアルファベットのみで入力するよう記載している入力欄にそれら以外の文字を入力した場合には、記載がないものとみなされますので、ご注意下さい。例えば、アキュート・アクセント、セディーユ、ウムラウトのような発音に関する記号等を使わないで下さい。</p> <p><b>Important: The types of characters that can be entered for each field are indicated in the relevant sections of this form. Please ensure that you comply with those indications. Please note that if any character other than those that are permitted are entered in fields where it is indicated that only Japanese characters (<i>kanji</i> in common use, <i>hiragana</i>, <i>katakana</i>), Arabic numerals (0-9), and/or letters of the Roman alphabet can be used, that portion of the form will be considered to contain no information. Please do not use any diacritical marks such as acute accents, cedillas and umlauts.</b></p> <p>印を使う場合、印は実印に限りませんが、配当時まで使用できるものにしてください。 If you use a seal, and not a signature, the seal used need not be your registered seal, but please use a seal that you will be able to use until the time of distribution.</p> <p>届出書のコピーを手元に置いておくと、問い合わせ等の際に便利です。 It will be convenient to keep a copy of this form in the event that you wish to make any inquiries, etc.</p>	
東京地方裁判所民事第20部合議係 Tokyo District Court, Collegiate Section of the 20th Civil Chamber	
<p>破産債権者の表示 ※本届出書の内容は、破産管財人が MTGOX のユーザーによるオンラインでの債権の届出のために構築したシステム上で、センシティブな個人情報（氏名、住所、電話番号、FAX 番号、メールアドレスを含みます。）につき部分的にマスキングした上で、当該システムにログインして債権の届出をした破産債権者に関連されます。</p> <p><b>Information on Bankruptcy Creditor: *The details of this proof of claim will be accessible, through the System created by the bankruptcy trustee for the online filing of bankruptcy claims by MtGox Users, with some sensitive personal information (including name, address, telephone number, fax number and e-mail address) redacted partially, to bankruptcy creditors who log in to and have filed claims via the System.</b></p>	
<p>【国及び住所】〒 Country, zip/postcode and address:</p> <p>※日本で使われている文字（常用漢字、ひらがな、カタカナ）、アラビア数字（0～9）及び/又はアルファベットのみで入力して下さい。例えば、アキュート・アクセント、セディーユ、ウムラウトのような発音に関する記号等を使わないで下さい。 * Please enter using only Japanese characters (<i>kanji</i> in common use, <i>hiragana</i>, <i>katakana</i>), Arabic numerals (0-9), and/or letters of the Roman alphabet. Please do not use any diacritical marks such as acute accents, cedillas and umlauts.</p>	
<p>【氏名又は法人名及び代表者名】Required field (押印又は署名) Seal or signature Name of individual or company name and name of CEO/managing director: *If you are filing your bankruptcy claim through an agent, seal or signature is not required in this field.</p> <p>※日本で使われている文字（常用漢字、ひらがな、カタカナ）、アラビア数字（0～9）及び/又はアルファベットのみで入力して下さい。例えば、アキュート・アクセント、セディーユ、ウムラウトのような発音に関する記号等を使わないで下さい。 * Please enter using only Japanese characters (<i>kanji</i> in common use, <i>hiragana</i>, <i>katakana</i>), Arabic numerals (0-9), and /or letters of the Roman alphabet. Please do not use any diacritical marks such as acute accents, cedillas and umlauts.</p> <p>※代理人名義で届け出る場合は、下欄を記入してください。（委任状原本添付必要） * If you are filing your bankruptcy claim through an agent, please fill in the following information (the original power of attorney must be attached).</p> <p>※代理人に関する入力も、日本で使われている文字（常用漢字、ひらがな、カタカナ）、アラビア数字（0～9）及び/又はアルファベットのみで入力して下さい。例えば、アキュート・アクセント、セディーユ、ウムラウトのような発音に関する記号等を使わないで下さい。 * Entries concerning the agent must be entered using only Japanese characters (<i>kanji</i> in common use, <i>hiragana</i>, <i>katakana</i>), Arabic numerals (0-9), and/or letters of the Roman alphabet. Please do not use any diacritical marks such as acute accents, cedillas and umlauts.</p>	
<p>代理人の住所 〒 Agent's address and zip/postcode:</p>	
<p>代理人の氏名 Agent's name (押印又は署名) Seal or signature</p>	

## 届出破産債権の表示 Information on Bankruptcy Claim

## (1) 届出破産債権 Bankruptcy claim

債権の種類 Type of claim	債権額※金額をアラビア数字で入力して下さい。 Amount of claim *Please enter amounts in Arabic numerals.	債権の内容及び原因 Details and cause of claim
金銭に関する債権 Claims regarding cash	円 yen	破産者に対する金銭の返還に関する債権(なお、円以外の通貨に関する債権は、日本時間 2014 年 4 月 23 日の東京外国為替市場・電信為替売相場の終値で円換算している。) Claims against MtGox Co., Ltd. regarding cash (In the case of claims regarding currencies other than Japanese yen, amounts will be converted into Japanese yen using the closing rate of the telegraphic transfer selling rate of the Tokyo Foreign Exchange Market on April 23, 2014 (Japan time)).
	USD ( 0 円 yen)	
	EUR ( 0 円 yen)	
	GBP ( 0 円 yen)	
	AUD ( 0 円 yen)	
	CAD ( 0 円 yen)	
	CHF ( 0 円 yen)	
	PLN ( 0 円 yen)	
	NZD ( 0 円 yen)	
	HKD ( 0 円 yen)	
	RUB ( 0 円 yen)	
	NOK ( 0 円 yen)	
	SEK ( 0 円 yen)	
	DKK ( 0 円 yen)	
	SGD ( 0 円 yen)	
	CZK ( 0 円 yen)	
	INR ( 0 円 yen)	
	CNY ( 0 円 yen)	
	THB ( 0 円 yen)	
KRW ( 0 円 yen)		
遅延損害金 Delay damages	0 円 yen	円換算後のビットコインの返還に関する債権に対する日本時間 2014 年 2 月 26 日から破産手続開始前日まで年 6% の割合で計算 Calculated at the rate of 6% per annum from February 26, 2014 (Japan time) until the day before the commencement of bankruptcy proceedings on claims regarding cash after conversion into Japanese yen.
小 計 Subtotal	0 円 yen	
ビットコインに関する債権 Claim regarding Bitcoin	BTC ( 0 円 yen)	破産者に対するビットコインの返還に関する債権(日本時間 2014 年 4 月 23 日 23 時 59 分時点の CoinDesk BITCOIN PRICE INDEX のビットコイン相場で円換算している。) Claims against MtGox Co., Ltd. regarding Bitcoin (amounts will be converted to Japanese yen based on the CoinDesk Bitcoin price index as of 11:59 p.m. on April 23, 2014 (Japan time)).
遅延損害金 Delay damages	0 円 yen	円換算後のビットコインの返還に関する債権に対する日本時間 2014 年 2 月 11 日から破産手続開始前日まで年 6% の割合で計算 Calculated at the rate of 6% per annum from February 11, 2014 (Japan time) until the day before the commencement of bankruptcy proceedings on claim regarding Bitcoin after conversion into Japanese yen.
小 計 Subtotal	0 円 yen	
合 計 Total	0 円 yen	私又は当社は、破産手続開始後の遅延損害金額未定も劣後的破産債権として届け出る。 I /We hereby file a claim for delay damages (the actual amount of which is not yet fixed) arising after the commencement of bankruptcy proceedings, as a subordinate bankruptcy claim.

## (2) 訴訟の有無 (訴訟等が係属している破産債権者のみ記入)

Existence of lawsuits, etc. (please complete only if such lawsuits, etc. are currently pending)

※日本で使われている文字 (常用漢字、ひらがな、カタカナ)、アラビア数字 (0~9) 及び/又はアルファベットのみで入力して下さい。例えば、アキュート・アクセント、セディーユ、ウムラウトのような発音に関する記号等を使わないで下さい。

\* Please enter using only Japanese characters (*kanji* in common use, *hiragana*, *katakana*), Arabic numerals (0-9), and/or letters of the Roman alphabet. Please do not use any diacritical marks such as acute accents, cedillas and umlauts.

破産債権につき係属する訴訟 又は行政庁に係属する事件 Lawsuit or administrative proceedings related to the bankruptcy claim	国 Country:	
	裁判所又は行政庁名 Name of Court or Government organization:	
	当事者名 Parties:	
	事件番号 Case no.:	事件名 Case name:

## (3) 執行力ある債務名義又は終局判決の有無 (□にチェックしてください。)

Existence of enforceable debt or final judgment (check the relevant box)

☐ 有り合計 通 (コピーを提出してください。) ☐ 無し  
Yes; total no.: (please submit copies) No

(少額配当金受領について) 配当金額が 1000 円に満たない場合においても、配当金を受領する意思があります。

なお、配当金額が、送金手数料、為替手数料等の配当に際して生じる費用として合理的に見込まれる費用に満たない場合、破産債権者は、破産管財人が指定する場所において配当金を直接受領することとなり、破産管財人が指定する場所において配当金を直接受領しない場合には、破産管財人が東京法務局に配当金を供託することになります。

Receipt of small distributions: I/We intend to receive a bankruptcy distribution even if the amount of the distribution is less than 1,000 yen. If the amount of a distribution is less than the reasonably estimated amount of expenses which would be incurred in connection with the distribution such as bank transfer charges and currency exchange charges, bankruptcy creditors would need to receive the cash distribution by collecting it at a place designated by the bankruptcy trustee. If the bankruptcy creditor does not directly collect the distribution at the designated place, the bankruptcy trustee will deposit the distribution money with the Tokyo Legal Affairs Bureau.

## 同意事項 Terms

私/当社は、頭書事件について、破産債権の届出をするにあたり、以下の事項について同意及び表明いたします。

I/We hereby agree to the following terms and represent as set forth in the following terms, in relation to the filing of my/our bankruptcy claim for the case indicated above.

- ①私/当社は、破産管財人がビットコインによる配当を行う場合、破産管財人の故意によらず、ビットコインの技術上の問題・障害等に関連して、ビットコインによる配当を適切に受領することができなかったとしても、又はその他何らかの損害を被ったとしても、株式会社 MTGOX 及び破産管財人に対して損害賠償請求等一切の請求をしないこと。

In the case where I/we cannot receive a distribution in Bitcoin appropriately or suffer any loss in relation to any technical trouble, failure, etc. concerning Bitcoin if the bankruptcy trustee makes the distribution in Bitcoin and the said trouble, failure, etc. is not caused by the bankruptcy trustee intentionally, I/we will not make any claim, including any claim for damages, against MtGox and/or its bankruptcy trustee in relation to the said loss.

- ②私/当社は、日本破産法その他関係法令上定められている裁判所又は破産管財人から破産債権者への通知を、債権届出時に申告した連絡用メールアドレス宛の E メール等の電子的方法により受領すること、及び破産管財人が、当該メールアドレス宛に E メールを送信した場合には、日本時間で送信した日の翌日に私/当社に届いたものとみなされること。

I/We will receive notices that are sent to bankruptcy creditors by the court or the bankruptcy trustee pursuant to the Japanese Bankruptcy Law and other related laws and rules by electronic means, including by e-mails addressed to the e-mail address which was provided as the means of communication when filing this claim, and if the bankruptcy trustee sends any e-mail to such e-mail address, the e-mail will be deemed to have reached me/us on the date immediately following the day on which the bankruptcy trustee sent such e-mail (Japan time).

- ③破産債権は、破産管財人が提示する為替レート (日本時間 2014 年 4 月 23 日の東京外国為替市場・電信為替売相場 (三菱 UFJ リサーチ & コンサルティング株式会社によって公表されている相場) の終値) 及びビットコインレート (日本時間 2014 年 4 月 23 日 23 時 59 分時点の CoinDesk BITCOIN PRICE INDEX のビットコイン相場) (1 ビットコイン=483 ドル=50,058.12 円。1US ドル=103.64 円 (平成 26 年 4 月 23 日 (日本時間) の東京外国為替市場・電信為替売相場 (三菱 UFJ リサーチ & コンサルティング株式会社によって公表されている相場) の終値) で換算しています。) によって、円換算されること。

The amount of my/our bankruptcy claim will be converted into Japanese yen using the exchange rate designated by the bankruptcy trustee (the closing rate of the telegraphic transfer selling rate of the Tokyo Foreign Exchange Market (the rate published by Mitsubishi UFJ Research and Consulting Co., Ltd.) on April 23, 2014, Japan time) and the Bitcoin rate designated by the bankruptcy trustee (CoinDesk Bitcoin Price Index at 23:59 on April 23, 2014, Japan time) (1 Bitcoin = USD483 = JPY50,058.12. This calculation is made using the rate "USD1 = JPY103.64" (the closing rate of the telegraphic transfer selling rate of the Tokyo Foreign Exchange Market (the rate published by Mitsubishi UFJ Research and Consulting Co., Ltd.) on April 23, 2014, Japan time).

- ④破産管財人の私/当社への配当の支払が、日本外国為替及び外国貿易法並びに米国財務省金融制裁 (OFAC 規制) 等のいかなる法規制にも抵触しないこと。

The distribution that may be made by the bankruptcy trustee to me/us will not violate any legal regulations, including the Japanese Foreign Exchange and Foreign Trade Control Law and the US Finance Ministry's financial restrictions (OFAC regulations).

- ⑤破産管財人が、破産債権者が開設する Kraken 又は金融機関の口座に対し配当をする場合、私/当社は、破産債権届出時に入力した氏名・名称と同一名義の Kraken 又は金融機関の口座で受け取ること。

If the bankruptcy trustee makes a distribution by transferring cash into accounts at Kraken or any financial institution, I/we will receive such distribution through an account at Kraken or a financial institution which is in the same name as the name I/we entered for the filing of my/our bankruptcy claim.

- ⑥私/当社が Kraken 取引所に開設した口座でビットコイン及び/又は金銭で配当を受け取る場合、破産管財人が Kraken が保有する私/当社の情報を受領すること及び破産管財人が配当に必要な私/当社の情報を Kraken に開示し、共有すること。

If I/we choose to receive a distribution in Bitcoin or in cash through an account with Kraken's exchange, the bankruptcy trustee will receive information on me/us that are held by Kraken and will disclose to or share with Kraken information on me/us that is necessary to make the distribution.

- ⑦私/当社が、Kraken 取引所に開設した口座でビットコイン及び/又は金銭で配当を受け取る場合、破産管財人は、配当するビットコイン及び/又は金銭を Kraken に交付した時点で配当が完了し配当義務が消滅し、交付後、私/当社が Kraken から配当を適切に受領することができなかったとしても、株式会社 MTGOX 及び破産管財人に対して損害賠償請求等一切の請求をしないこと。

If I/we choose to receive a distribution, either in Bitcoin or in cash, through an account with Kraken's exchange, such distribution will be completed and the bankruptcy trustee's responsibility to make such distribution will extinguish when the bankruptcy trustee has transferred to Kraken the Bitcoins and/or cash to be used for the distribution. After the said transfer has been made, I/we will not make any claim, including any claim for damages, against MtGox and/or its bankruptcy trustee even if I/we cannot appropriately receive the distribution from Kraken.

- ⑧私/当社が金融機関の口座において金銭で配当を受け取ることを選択した場合には、必要情報の誤記入、取扱通貨の種別や送金元銀行との取引の有無、日本国内外の法規制及び各金融機関の内部基準への抵触並びに諸手数料の発生その他要因に基づき配当金を受領できなかった場合又は諸手数料等を差し引いた金額の配当金を受け取る場合であっても、破産会社 MTGOX 及び破産管財人に対して損害賠償請求等一切の請求をしないこと。

If I/we choose to receive a distribution in cash by payment into an account at a financial institution, I/we will not make any claim, including any claim for damages, against MtGox and/or its bankruptcy trustee, even if I/we am/are unable to receive the said cash distribution, or if I/we am/are only able to receive the cash distribution money after deducting various fees, etc. due to any cause including the entering of incorrect information, the type of currency dealt with by the financial institutions or the non-existence of a business relationship with the bank which is transmitting the money, a violation of Japanese or foreign legal regulations or the internal policy of each financial institution, or the incurrence of various charges.

- ⑨届け出た債権の一部が今後譲渡された場合で、かつ、債権調査において譲渡された債権の一部のみが認められたときには、譲渡人と譲受人は、認められた債権額について非譲渡債権額と譲渡債権額で按分した額を、それぞれ有することとなること。また、按分の結果、1 円未満の端数が生じた場合には、当該端数を四捨五入すること。

In the case where part of the claim that is filed is transferred and only part of such transferred claim is accepted pursuant to the bankruptcy claims investigations, each of the transferor and the transferee will have rights in the accepted part of the claim on a pro-rata basis. If the said division of claim results in fractions of less than one Japanese yen, the figure will be rounded up or down to the nearest yen.



事件番号 平成26年(フ)第3830号  
 Case No.: 2014 (fu) No. 3830  
 破産者 株式会社MTG O X  
 Bankrupt Entity: MtGox Co., Ltd.

## 申 述 書 Statement

2015 年 月 日

Date: Year/Month/Day

\*Prepared date in the proof of bankruptcy claim will be copied.

破産者株式会社MTG O X  
 Bankrupt Entity: MtGox Co., Ltd.  
 破産管財人 弁護士 小林 信明 殿  
 To Bankruptcy Trustee: Nobuaki Kobayashi, Attorney-at-Law

※以下の表内については、日本で使われている文字（常用漢字、ひらがな、カタカナ）、アラビア数字（0～9）及び又はアルファベットのみで入力して下さい。例えば、アキュート・アクセント、セディーユ、ウムラウトのような発音に関する記号等を使わないで下さい。

\* Please enter the following using only Japanese characters (*kanji* in common use, *hiragana*, *katakana*), Arabic numerals (0-9), and/or letters of the Roman alphabet. Please do not use any diacritical marks such as acute accents, cedillas and umlauts.

【国及び住所】 千 Country, zip/postcode and address: bankruptcy claim will be copied.	*The details entered in the proof of bankruptcy claim will be copied.	【代理人の住所】 千 Agent's address and zip/postcode: bankruptcy claim will be copied.	*The details entered in the proof of bankruptcy claim will be copied.
【氏名又は法人名及び代表者名】 Name of individual or corporation name and name of CEO/managing director:  (押印又は署名) Seal or signature <small>If you are filing your bankruptcy claim through an agent, seal or signature is not required in this field.</small>	*The details entered in the proof of bankruptcy claim will be copied.	【代理人の氏名】 Agent's name  (押印又は署名) Seal or signature	*The details entered in the proof of bankruptcy claim will be copied.
【電話】 Telephone number:		【代理人の電話】 Agent's telephone number:	
【FAX】 Facsimile number:		【代理人の FAX】 Agent's facsimile number:	
【メールアドレス】 E-mail address:		【代理人のメールアドレス】 Agent's e-mail address:	
【(法人が届け出る場合のみ) 事務担当者名】 (To be completed by corporations only) Name of contact person:			
【(法人が届け出る場合のみ) 事務担当者の住所】 (To be completed by corporations only) Address of contact person:			
【(法人が届け出る場合のみ) 事務担当者の電話番号】 (To be completed by corporations only) Telephone number of contact person:			
【(法人が届け出る場合のみ) 事務担当者の FAX 番号】 (To be completed by corporations only) Facsimile number of contact person:			

## (1) 希望する配当方法のアンケート

## Survey on Preferred Method of payment for distributions

私/当社は、以下の方法による配当を希望します。

I/We would prefer to receive distributions using the following method.

※このアンケートは、債権者の希望を調査するための参考情報であり、破産管財人は、正式な配当方法については後日決定し、ビットコインによる配当を行うことを決定した場合には、再度各債権者の意向を確認します。なお、ビットコインによる配当を行う場合には、Kraken を通じた配当以外には行わない予定であり、破産債権者がビットコインでの配当を受けるためには、www.kraken.com で Kraken ユーザーとして登録することが必要となります。

\* The bankruptcy trustee is conducting this survey to investigate the creditors' preferences. The bankruptcy trustee will determine the formal distribution process at a later stage. If the bankruptcy trustee decides to make any distribution in Bitcoin, the bankruptcy trustee will ask for each creditor's choice of payment again. If the bankruptcy trustee makes a distribution in Bitcoin, such distribution will only be made through Kraken. Accordingly, if a bankruptcy creditor wishes to receive a distribution in Bitcoin, such bankruptcy creditor must be registered as a Kraken user through www.kraken.com.

- ☐ 金銭による配当 Distribution in cash  
☐ ビットコインによる配当 Distribution in Bitcoin

## (2) MTGOXのビットコイン取引所において登録していたユーザー情報

## User Information Registered with the MtGox Bitcoin Exchange

※MTGOXのビットコイン取引所に登録していた言語で入力して下さい。

\* Please enter the following using the language that was used to register with the MtGox Bitcoin exchange.

※あなたがMTGOXのビットコイン取引所に登録されているユーザーであることを確認するために必要な情報ですので、可能な限り入力して下さい。入力された情報が不十分であり、あなたがユーザーであることを確認できなかった場合には、あなたの届出債権が認められない場合があります。

\* This information is necessary to confirm that you are a User registered with the MtGox Bitcoin exchange. Please enter the information to the extent possible. If the information entered is insufficient and it is not possible to confirm that you are a User, there is a possibility that your claim will be rejected.

①氏名・名称 Name of individual or corporation name			
名 First name			
ミドルネーム Middle name			
姓 Family name			
会社名 Corporation name			
②生年月日 (個人の場合) Date of birth (in the case of an individual)	Month(mm)	/ Day(dd)	/ Year(yyyy)
③国、郵便番号及び住所 Country, zip/postcode and address			
住所 1 Address 1			
住所 2 Address 2			
市区町村 City			
都道府県 Province			
国 Country			
郵便番号 Zip			
④メールアドレス E-mail address			
⑤銀行口座情報 Account information			
金融機関名・支店名 Name of financial institution and branch			
預金種目 Account type			
口座番号 Account number			
口座名義人 Account holder			
⑥ユーザーネーム User name			
⑦パスワード Password			
⑧電話番号 Telephone number			
⑨FAX 番号 Facsimile number			
⑩ユビキー又はOTPカードのシリアルナンバー YubiKey or OTP card serial number			
⑪アカウントナンバー Account number			